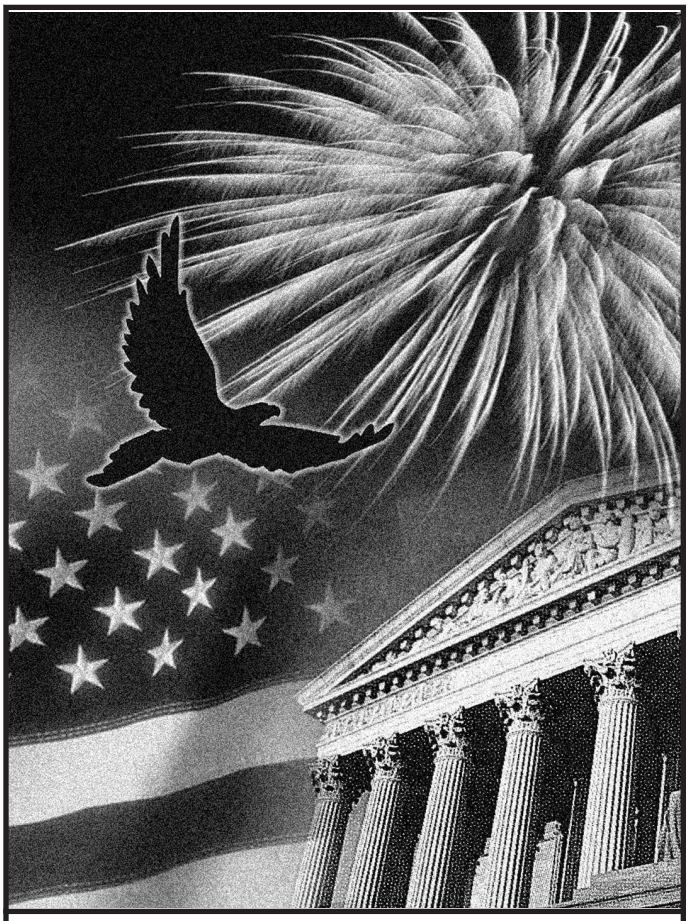
Department of the Treasury
Internal Revenue Service

Publication 596
Cat. No. 15173A

Earned Income Credit (EIC)

For use in preparing
2018 Returns



Get forms and other information faster and easier at:
- *IRS.gov* (English)
- *IRS.gov/Spanish* (Español)
- *IRS.gov/Chinese* (中文)
- *IRS.gov/Korean* (한국어)
- *IRS.gov/Russian* (Русский)
- *IRS.gov/Vietnamese* (TiếngViệt)

Jan 10, 2019

Contents

What's New for 2018 3

Reminders 3

Chapter 1. Rules for Everyone 4
- Rule 1—Adjusted Gross Income (AGI) Limits 4
- Rule 2—You Must Have a Valid Social Security Number (SSN) 4
- Rule 3—Your Filing Status Cannot Be Married Filing Separately 5
- Rule 4—You Must Be a U.S. Citizen or Resident Alien All Year 5
- Rule 5—You Cannot File Form 2555 or Form 2555-EZ 5
- Rule 6—Your Investment Income Must Be $3,500 or Less 5
- Rule 7—You Must Have Earned Income 7

Chapter 2. Rules If You Have a Qualifying Child 9
- Rule 8—Your Child Must Meet the Relationship, Age, Residency, and Joint Return Tests 9
- Rule 9—Your Qualifying Child Cannot Be Used by More Than One Person To Claim the EIC 12
- Rule 10—You Cannot Be a Qualifying Child of Another Taxpayer 15

Chapter 3. Rules If You Do Not Have a Qualifying Child 15
- Rule 11—You Must Be at Least Age 25 but Under Age 65 16
- Rule 12—You Cannot Be the Dependent of Another Person 16
- Rule 13—You Cannot Be a Qualifying Child of Another Taxpayer 17
- Rule 14—You Must Have Lived in the United States More Than Half of the Year 17

Chapter 4. Figuring and Claiming the EIC 18
- Rule 15—Earned Income Limits 18
- IRS Will Figure the EIC for You 19
- How To Figure the EIC Yourself 19

Chapter 5. Disallowance of the EIC 21

Chapter 6. Detailed Examples 22

Chapter 7. How To Get Tax Help 26

EIC Eligibility Checklist 29

2018 EIC Table 30

Index 39

Future Developments

For the latest information about developments related to Pub. 596, such as legislation enacted after it was published, go to *IRS.gov/Pub596*.

What is the EIC?

The earned income credit (EIC) is a tax credit for certain people who work and have earned income under $54,884. A tax credit usually means more money in your pocket. It reduces the amount of tax you owe. The EIC may also give you a refund.

Can I Claim the EIC?

To claim the EIC, you must meet certain rules. These rules are summarized in Table 1.

Table 1. **Earned Income Credit in a Nutshell**

First, you must meet all the rules in this column.		**Second, you must meet all the rules in *one* of these columns, whichever applies.**		**Third, you must meet the rule in this column.**
Chapter 1. Rules for Everyone		**Chapter 2. Rules If You Have a Qualifying Child**	**Chapter 3. Rules If You Do Not Have a Qualifying Child**	**Chapter 4. Figuring and Claiming the EIC**
1. Your adjusted gross income (AGI) must be less than: • $49,194 ($54,884 for married filing jointly) if you have three or more qualifying children, • $45,802 ($51,492 for married filing jointly) if you have two qualifying children, • $40,320 ($46,010 for married filing jointly) if you have one qualifying child, or • $15,270 ($20,950 for married filing jointly) if you don't have a qualifying child.	**2.** You must have a valid social security number by the due date of your 2018 return (including extensions). **3.**Your filing status can't be married filing separately. **4.** You must be a U.S. citizen or resident alien all year. **5.** You can't file Form 2555 or Form 2555-EZ (relating to foreign earned income). **6.** Your investment income must be $3,500 or less. **7.**You must have earned income.	**8.** Your child must meet the relationship, age, residency, and joint return tests. **9.** Your qualifying child can't be used by more than one person to claim the EIC. **10.** You can't be a qualifying child of another person.	**11.** You must be at least age 25 but under age 65. **12.** You can't be the dependent of another person. **13.** You can't be a qualifying child of another person. **14.** You must have lived in the United States more than half of the year.	**15.** Your earned income must be less than: • $49,194 ($54,884 for married filing jointly) if you have three or more qualifying children, • $45,802 ($51,492 for married filing jointly) if you have two qualifying children, • $40,320 ($46,010 for married filing jointly) if you have one qualifying child, or • $15,270 ($20,950 for married filing jointly) if you don't have a qualifying child.

Do I Need This Publication?

Certain people who file Form 1040 must use Worksheet 1 in this publication, instead of Step 2 in their Form 1040 instructions, when they are checking whether they can take the EIC. You are one of those people if any of the following statements are true for 2018.

- You are filing Schedule E (Form 1040).
- You are reporting income from the rental of personal property not used in a trade or business.
- You are reporting income on Schedule 1 (Form 1040) line 21, from Form 8814 (relating to election to report child's interest and dividends).
- You have income or loss from a passive activity.
- You are reporting an amount on Schedule 1 (Form 1040) line 13, that includes an amount from Form 4797.

If none of the statements above apply to you, your tax form instructions may have all the information you need to find out if you can claim the EIC and to figure your EIC. You may not need this publication. But you can read it to find out whether you can take the EIC and to learn more about the EIC.

Do I Have To Have a Child To Qualify for the EIC?

No, you can qualify for the EIC without a qualifying child if you are at least age 25 but under age 65 and your earned income is less than $15,270 ($20,950 if married filing jointly). See chapter 3.

How Do I Figure the Amount of EIC?

If you can claim the EIC, you can either have the IRS figure your credit, or you can figure it yourself. To figure it yourself, you can complete a worksheet in the instructions for the form you file. To find out how to have the IRS figure it for you, see chapter 4.

How Can I Quickly Locate Specific Information?

You can use the index to look up specific information. In most cases, index entries will point you to headings, tables, or a worksheet.

Is There Help Online?

Yes. You can use the EITC Assistant at *IRS.gov/EITC* to find out if you may be eligible for the credit. The EITC Assistant is available in English and Spanish.

What's New for 2018

Form 1040 redesigned. Form 1040 has been redesigned for 2018. See Form 1040 and its instructions for more information.

Forms 1040A and 1040EZ no longer available. Forms 1040A and 1040EZ aren't available to file your 2018 taxes. If you used one of these forms in the past, you will now file Form 1040.

Earned income amount. The maximum amount of income you can earn and still get the credit has increased. You may be able to take the credit if:

- You have three or more qualifying children and you earned less than $49,194 ($54,884 if married filing jointly),
- You have two qualifying children and you earned less than $45,802 ($51,492 if married filing jointly),
- You have one qualifying child and you earned less than $40,320 ($46,010 if married filing jointly), or
- You don't have a qualifying child and you earned less than $15,270 ($20,950 if married filing jointly).

Your adjusted gross income also must be less than the amount just listed that applies to you. For details, see Rules 1 and 15.

Investment income amount. The maximum amount of investment income you can have and still get the credit is $3,500. See *Rule 6—Your Investment Income Must Be $3,500 or Less*.

Reminders

Childless EIC. If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2018, you may be able to take the EIC using the rules in chapter 3 for taxpayers who don't have a qualifying child.

Increased EIC on certain joint returns. A married person filing a joint return may get more EIC than someone with the same income but a different filing status. As a result, the EIC table has different columns for married persons filing jointly than for everyone else. When you look up your EIC in the EIC Table, be sure to use the correct column for your filing status and the number of children you have.

Earned income credit has no effect on certain welfare benefits. Any refund you receive because of the EIC can't be counted as income when determining whether you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include the following.

- Temporary Assistance for Needy Families (TANF).
- Medicaid.
- Supplemental security income (SSI).
- Supplemental Nutrition Assistance Program (food stamps).
- Low-income housing.

In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

Don't overlook your state credit. If you can claim the EIC on your federal income tax return, you may be able to take a similar credit on your state or local income tax return. For a list of states that offer a state EIC, go to *IRS.gov/EITC*.

EIC questioned by IRS. The IRS may ask you to provide documents to prove you are entitled to claim the EIC. We will tell you what documents to send us. These may include: birth certificates, school records, etc. The process of establishing your eligibility will delay your refund.

Spanish version of Publication 596. Publicación 596SP, Crédito por Ingreso del Trabajo, is a Spanish translation of Pub. 596. Go to *IRS.gov/Pub596SP*. Or see *Ordering forms and publications* or *How To Get Tax Help*, later, to find out how to order this and other IRS forms and publications.

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can send us comments through *IRS.gov/FormComments*. Or you can write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications.

Ordering forms and publications. Visit *IRS.gov/FormsPubs* to download forms and publications. Otherwise, you can go to *IRS.gov/OrderForms* to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

Tax questions. If you have a tax question not answered by this publication, check IRS.gov and *How To Get Tax Help* at the end of this publication.

1.

Rules for Everyone

This chapter discusses Rules 1 through 7. You must meet all seven rules to qualify for the earned income credit. If you don't meet all seven rules, you can't get the credit and you don't need to read the rest of the publication.

If you meet all seven rules in this chapter, then read either chapter 2 or chapter 3 (whichever applies) for more rules you must meet.

Rule 1—Adjusted Gross Income (AGI) Limits

Your adjusted gross income (AGI) must be less than:

- $49,194 ($54,884 for married filing jointly) if you have three or more qualifying children,
- $45,802 ($51,492 for married filing jointly) if you have two qualifying children,
- $40,320 ($46,010 for married filing jointly) if you have one qualifying child, or
- $15,270 ($20,950 for married filing jointly) if you don't have a qualifying child.

Adjusted gross income (AGI). AGI is the amount on line 7 Form 1040.

If your AGI is equal to or more than the applicable limit listed above, you can't claim the EIC. You don't need to read the rest of this publication.

Example—AGI is more than limit. Your AGI is $40,550, you are single, and you have one qualifying child. You can't claim the EIC because your AGI isn't less than $40,320. However, if your filing status was married filing jointly, you might be able to claim the EIC because your AGI is less than $46,010.

Community property. If you are married, but qualify to file as head of household under special rules for married taxpayers living apart (see *Rule 3*), and live in a state that has community property laws, your AGI includes that portion of both your and your spouse's wages that you are required to include in gross income. This is different from the community property rules that apply under *Rule 7*.

Rule 2—You Must Have a Valid Social Security Number (SSN)

To claim the EIC, you (and your spouse, if filing a joint return) must have a valid SSN issued by the Social Security Administration (SSA) by the due date of your 2018 return (including extensions). Any qualifying child listed on Schedule EIC also must have a valid SSN by the due date of your 2018 return (including extensions). (See *Rule 8* if you have a qualifying child.)

If your social security card (or your spouse's, if filing a joint return) says "Not valid for employment" and your SSN was issued so that you (or your spouse) could get a federally funded benefit, you can't get the EIC. An example of a federally funded benefit is Medicaid. If you have a card with the legend "Not valid for employment" and your immigration status has changed so that you are now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend.

U.S. citizen. If you were a U.S. citizen when you received your SSN, you have a valid SSN.

Valid for work only with INS authorization or DHS authorization. If your social security card reads "Valid for work only with INS authorization" or "Valid for work only with DHS authorization," you have a valid SSN, but only if that authorization is still valid.

SSN missing or incorrect. If an SSN for you or your spouse is missing from your tax return or is incorrect, you may not get the EIC.

If an SSN for you or your spouse is missing from your return because either you or your spouse didn't have a

valid SSN on or before the due date of your 2018 return (including extensions) and you later get a valid SSN, you can't file an amended return to claim the EIC.

Other taxpayer identification number. You can't get the EIC if, instead of an SSN, you (or your spouse, if filing a joint return) have an individual taxpayer identification number (ITIN). ITINs are issued by the Internal Revenue Service to noncitizens who can't get an SSN.

No SSN. If you don't have a valid SSN on or before the due date of your 2018 return (including extensions), enter "No" in the space to the left of line 17 (Form 1040). You can't claim the EIC on either your original or an amended 2018 return.

Getting an SSN. If you (or your spouse, if filing a joint return) don't have an SSN, you can apply for one by filing Form SS-5 with the SSA. You can get Form SS-5 online at SSA.gov, from your local SSA office, or by calling the SSA at 1-800-772-1213.

Filing deadline approaching and still no SSN. If the filing deadline is approaching and you still don't have an SSN, you can request an automatic 6-month extension of time to file your return. You can get this extension by filing Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. For more information, see the instructions for Form 4868. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.

Rule 3—Your Filing Status Cannot Be "Married Filing Separately"

If you are married, you usually must file a joint return to claim the EIC. Your filing status can't be "Married filing separately."

Spouse did not live with you. If you are married and your spouse did not live in your home at any time during the last 6 months of the year, you may be able to file as head of household, instead of married filing separately. In that case, you may be able to claim the EIC. For detailed information about filing as head of household, see Pub. 501, Dependents, Standard Deduction, and Filing Information.

Rule 4—You Must Be a U.S. Citizen or Resident Alien All Year

If you (or your spouse, if married) were a nonresident alien for any part of the year, you can't claim the earned income credit unless your filing status is married filing jointly. You can use that filing status only if one spouse is a U.S. citizen or resident alien and you choose to treat the nonresident spouse as a U.S. resident. If you make this choice, you and your spouse are taxed on your worldwide income. If you need more information on making this choice, get Pub. 519, U.S. Tax Guide for Aliens. If you (or your spouse, if married) were a nonresident alien for any part of the year and your filing status isn't married filing jointly, enter "No" in the space to the left of line 17 (Form 1040).

Rule 5—You Cannot File Form 2555 or Form 2555-EZ

You can't claim the earned income credit if you file Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income Exclusion. You file these forms to exclude income earned in foreign countries from your gross income, or to deduct or exclude a foreign housing amount. U.S. possessions aren't foreign countries. See Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, for more detailed information.

Rule 6—Your Investment Income Must Be $3,500 or Less

You can't claim the earned income credit unless your investment income is $3,500 or less. If your investment income is more than $3,500, you can't claim the credit.

Use Worksheet 1 in this chapter to figure your investment income.

Worksheet 1. **Investment Income**

Keep for Your Records

Use this worksheet to figure investment income for the earned income credit when you file Form 1040.

Interest and Dividends

1.	Enter any amount from Form 1040, line 2b	**1.**	
2.	Enter any amount from Form 1040, line 2a, plus any amount on Form 8814, line 1b	**2.**	
3.	Enter any amount from Form 1040, line 3b	**3.**	
4.	Enter the amount from Schedule 1 (Form 1040), line 21, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2 in this chapter to figure the amount to enter on this line.)	**4.**	

Capital Gain Net Income

5.	Enter the amount from Schedule 1 (Form 1040), line 13. If the amount on that line is a loss, enter -0-	**5.**	
6.	Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.)	**6.**	
7.	Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.)	**7.**	

Royalties and Rental Income From Personal Property

8.	Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040), line 21	**8.**	
9.	Enter any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Schedule 1 (Form 1040), line 36	**9.**	
10.	Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter -0-.)	**10.**	

Passive Activities

11.	Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (h)), 34a (col. (d)), or 40; or an ordinary gain identified as "FPA" on Form 4797, line 10). (See instructions below for lines 11 and 12.)	**11.**	
12.	Enter the total of any losses from passive activities (such as losses included on Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40; or an ordinary loss identified as "PAL" on Form 4797, line 10). (See instructions below for lines 11 and 12.)	**12.**	
13.	Combine the amounts on lines 11 and 12 of this worksheet. (If the result is less than zero, enter -0-.)	**13.**	
14.	Add the amounts on lines 1, 2, 3, 4, 7, 10, and 13. Enter the total. **This is your investment income**	**14.**	

15. Is the amount on line 14 more than **$3,500**?

☐ **Yes.** You can't take the credit.

☐ **No.** Go to *Step 3* of the Form 1040 instructions for line 17a to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to *Rule 7*, next).

Instructions for lines 11 and 12. In figuring the amount to enter on lines 11 and 12, don't take into account any royalty income (or loss) included on line 26 of Schedule E or any income (or loss) included in your earned income or on line 1, 2, 3, 4, 7, or 10 of this worksheet. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, isn't from a passive activity, print "NPA" and the amount of that income (or loss) on the dotted line next to line 26.

Worksheet 2. **Worksheet for Line 4 of Worksheet 1** *Keep for Your Records*

Complete this worksheet only if Form 8814 includes an Alaska Permanent Fund dividend.

Note. Fill out a separate Worksheet 2 for each Form 8814.

1.	Enter the amount from Form 8814, line 2a	**1.**	
2.	Enter the amount from Form 8814, line 2b	**2.**	
3.	Subtract line 2 from line 1	**3.**	
4.	Enter the amount from Form 8814, line 1a	**4.**	
5.	Add lines 3 and 4	**5.**	
6.	Enter the amount of the child's Alaska Permanent Fund dividend	**6.**	
7.	Divide line 6 by line 5. Enter the result as a decimal (rounded to at least three places)	**7.**	
8.	Enter the amount from Form 8814, line 12	**8.**	
9.	Multiply line 7 by line 8	**9.**	
10.	Subtract line 9 from line 8. Enter the result on line 4 of Worksheet 1	**10.**	

(If filing more than one Form 8814, enter on line 4 of Worksheet 1 the total of the amounts on line 10 of all Worksheets 2.)

Example—Completing Worksheet 2. Your 10-year-old child has taxable interest income of $400, an Alaska Permanent Fund dividend of $1,000, and ordinary dividends of $1,100, of which $500 are qualified dividends. You choose to report this income on your return. You enter $400 on line 1a of Form 8814, $2,100 ($1,000 + $1,100) on line 2a, and $500 on line 2b. After completing lines 4 through 11, you enter $320 on line 12 of Form 8814 and line 21 of Schedule 1 (Form 1040). On Worksheet 2, you enter $2,100 on line 1, $500 on line 2, $1,600 on line 3, $400 on line 4, $2,000 on line 5, $1,000 on line 6, 0.500 on line 7, $320 on line 8, $160 on line 9, and $160 on line 10. You then enter $160 on line 4 of Worksheet 1.

Rule 7—You Must Have Earned Income

This credit is called the "earned income" credit because, to qualify, you must work and have earned income. If you are married and file a joint return, you meet this rule if at least one spouse works and has earned income. If you are an employee, earned income includes all the taxable income you get from your employer.

Rule 15 has information that will help you figure the amount of your earned income. If you are self-employed or a statutory employee, you will figure your earned income on EIC Worksheet B in the Form 1040 instructions.

Earned Income

Earned income includes all of the following types of income.

1. Wages, salaries, tips, and other taxable employee pay. Employee pay is earned income only if it is taxable. Nontaxable employee pay, such as certain dependent care benefits and adoption benefits, isn't earned income. But there is an exception for nontaxable combat pay, which you can choose to include in earned income, as explained later in this chapter.
2. Net earnings from self-employment.
3. Gross income received as a statutory employee.

Wages, salaries, and tips. Wages, salaries, and tips you receive for working are reported to you on Form W-2, in box 1. You should report these on Form 1040, line 1.

Nontaxable combat pay election. You can elect to include your nontaxable combat pay in earned income for the earned income credit. The amount of your nontaxable combat pay should be shown on your Form W-2, in box 12, with code Q. Electing to include nontaxable combat pay in earned income may increase or decrease your EIC. For details, see *Nontaxable combat pay* in chapter 4.

Net earnings from self-employment. You may have net earnings from self-employment if:

- You own your own business, or
- You are a minister or member of a religious order.

Minister's housing. The rental value of a home or a housing allowance provided to a minister as part of the minister's pay generally isn't subject to income tax but is included in net earnings from self-employment. For that reason, it is included in earned income for the EIC (except in the cases described in *Approved Form 4361 or Form 4029* below).

Statutory employee. You are a statutory employee if you receive a Form W-2 on which the "Statutory employee" box (box 13) is checked. You report your income and expenses as a statutory employee on Schedule C or C-EZ (Form 1040).

Strike benefits. Strike benefits paid by a union to its members are earned income.

Approved Form 4361 or Form 4029

This section is for persons who have an approved:

- Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners, or
- Form 4029, Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits.

Each approved form exempts certain income from social security taxes. Each form is discussed here in terms of what is or isn't earned income for the EIC.

Form 4361. Whether or not you have an approved Form 4361, amounts you received for performing ministerial duties as an employee count as earned income. This includes wages, salaries, tips, and other taxable employee compensation.

If you have an approved Form 4361, a nontaxable housing allowance or the nontaxable rental value of a home isn't earned income. Also, amounts you received for performing ministerial duties, but not as an employee, don't count as earned income. Examples include fees for performing marriages and honoraria for delivering speeches.

Form 4029. Whether or not you have an approved Form 4029, all wages, salaries, tips, and other taxable employee compensation count as earned income. However, amounts you received as a self-employed individual don't count as earned income. Also, in figuring earned income, don't subtract losses on Schedule C, C-EZ, or F from wages on line 1 of Form 1040.

Disability Benefits

If you retired on disability, taxable benefits you receive under your employer's disability retirement plan are considered earned income until you reach minimum retirement age. Minimum retirement age generally is the earliest age at which you could have received a pension or annuity if you weren't disabled. You must report your taxable disability payments on line 1 of Form 1040 until you reach minimum retirement age.

Beginning on the day after you reach minimum retirement age, payments you receive are taxable as a pension and aren't considered earned income. Report taxable pension payments on Form 1040, lines 4a and 4b.

Disability insurance payments. Payments you received from a disability insurance policy that you paid the premiums for aren't earned income. It doesn't matter whether you have reached minimum retirement age. If this policy is through your employer, the amount may be shown in box 12 of your Form W-2 with code J.

Income That Is Not Earned Income

Examples of items that aren't earned income include interest and dividends, pensions and annuities, social security and railroad retirement benefits (including disability benefits), alimony and child support, welfare benefits, workers' compensation benefits, unemployment compensation (insurance), nontaxable foster care payments, and veterans' benefits, including VA rehabilitation payments. Don't include any of these items in your earned income.

Earnings while an inmate. Amounts received for work performed while an inmate in a penal institution aren't earned income when figuring the earned income credit. This includes amounts for work performed while in a work release program or while in a halfway house.

Workfare payments. Nontaxable workfare payments aren't earned income for the EIC. These are cash payments certain people receive from a state or local agency that administers public assistance programs funded under the federal Temporary Assistance for Needy Families (TANF) program in return for certain work activities such as (1) work experience activities (including remodeling or repairing public housing) if sufficient private sector employment isn't available, or (2) community service program activities.

Community property. If you are married, but qualify to file as head of household under special rules for married taxpayers living apart (see *Rule 3*), and live in a state that has community property laws, your earned income for the EIC doesn't include any amount earned by your spouse that is treated as belonging to you under those laws. That amount isn't earned income for the EIC, even though you must include it in your gross income on your income tax return. Your earned income includes the entire amount you earned, even if part of it is treated as belonging to your spouse under your state's community property laws.

Nevada, Washington, and California domestic partners. If you are a registered domestic partner in Nevada, Washington, or California, the same rules apply. Your earned income for the EIC doesn't include any amount earned by your partner. Your earned income includes the entire amount you earned. For details, see Pub. 555.

Conservation Reserve Program (CRP) payments. If you were receiving social security retirement benefits or social security disability benefits at the time you received any CRP payments, your CRP payments aren't earned income for the EIC.

Nontaxable military pay. Nontaxable pay for members of the Armed Forces isn't considered earned income for the EIC. Examples of nontaxable military pay are combat pay, the Basic Allowance for Housing (BAH), and the Basic Allowance for Subsistence (BAS). See Pub. 3, Armed Forces' Tax Guide, for more information.

Combat pay. *You can elect to include your nontaxable combat pay in earned income for the EIC. See* Nontaxable combat pay *in chapter 4.*

2.

Rules If You Have a Qualifying Child

If you have met all the rules in chapter 1, use this chapter to see if you have a qualifying child. This chapter discusses Rules 8 through 10. You must meet all three of those rules, in addition to the rules in chapters 1 and 4, to qualify for the earned income credit with a qualifying child.

When you file Form 1040, you must attach Schedule EIC to your return to claim the EIC with a qualifying child. If you meet all the rules in chapter 1 and this chapter, read chapter 4 to find out what to do next.

No qualifying child. If you don't meet *Rule 8*, you don't have a qualifying child. Read chapter 3 to find out if you can get the earned income credit without a qualifying child.

TIP *If your child meets the tests to be your qualifying child, but also meets the tests to be the qualifying child of another person, only one of you can actually treat the child as a qualifying child to claim the EIC. If the other person can claim the child under the tiebreaker rules you can't claim the EIC as a taxpayer with a qualifying child unless you have another qualifying child. However, you may be able to claim the EIC without a qualifying child.*

Rule 8—Your Child Must Meet the Relationship, Age, Residency, and Joint Return Tests

Your child is a qualifying child if your child meets four tests. The four tests are:

1. Relationship,
2. Age,
3. Residency, and
4. Joint return.

The four tests are illustrated in Figure A. The paragraphs that follow contain more information about each test.

Relationship Test

To be your qualifying child, a child must be your:

- Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild); or
- Brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew).

The following definitions clarify the relationship test.

Adopted child. An adopted child is always treated as your own child. The term "adopted child" includes a child who was lawfully placed with you for legal adoption.

Foster child. For the EIC, a person is your foster child if the child is placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An authorized placement agency includes:

- A state or local government agency,
- A tax-exempt organization licensed by a state, and
- An Indian tribal government or an organization authorized by an Indian tribal government to place Indian children.

Example. Debbie, who is 12 years old, was placed in your care 2 years ago by an authorized agency responsible for placing children in foster homes. Debbie is your foster child.

Age Test

Your child must be:

1. Under age 19 at the end of 2018 and younger than you (or your spouse, if filing jointly);
2. Under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly); or
3. Permanently and totally disabled at any time during 2018, regardless of age.

The following examples and definitions clarify the age test.

Example 1—Child not under age 19. Your son turned 19 on December 10. Unless he was permanently and totally disabled or a student, he isn't a qualifying child because, at the end of the year, he wasn't **under** age 19.

Example 2—Child not younger than you or your spouse. Your 23-year-old brother, who is a full-time student and unmarried, lives with you and your spouse. He isn't disabled. Both you and your spouse are 21 years old, and you file a joint return. Your brother isn't your qualifying child because he isn't younger than you or your spouse.

Example 3—Child younger than your spouse but not younger than you. The facts are the same as in *Example 2* except that your spouse is 25 years old. Because your brother is younger than your spouse, he is your qualifying child, even though he isn't younger than you.

Student defined. To qualify as a student, your child must be, during some part of each of any 5 calendar months during the calendar year:

Figure A. Tests for Qualifying Child

Caution: Figure A is an overview of the tests to claim a qualifying child. For details, see the rest of this chapter.

Relationship

A qualifying child is a child who is your . . .

Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild)

OR

Brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew)

AND

Age

was . . .

Under age 19 at the end of 2018 and younger than you (or your spouse, if filing jointly)

OR

Under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly)

OR

Permanently and totally disabled at any time during the year, regardless of age

AND

Joint Return

Who is not filing a joint return for 2018 (or is filing a joint return for 2018 only to claim a refund of income tax withheld or estimated tax paid)

AND

Residency

Who lived with you in the United States for more than half of 2018.

CAUTION

You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.

TIP

If the child didn't live with you for more than half of the year because of a temporary absence, birth, death, or kidnapping, see Temporary absences, Birth or death of child, *or* Kidnapped child *in this chapter.*

1. A full-time student at a school that has a regular teaching staff, course of study, and regular student body at the school; or
2. A student taking a full-time, on-farm training course given by a school described in (1), or a state, county, or local government.

The 5 calendar months need not be consecutive.

A full-time student is a student who is enrolled for the number of hours or courses the school considers to be full-time attendance.

School defined. A school can be an elementary school, junior or senior high school, college, university, or technical, trade, or mechanical school. However, on-the-job training courses, correspondence schools, and schools offering courses only through the Internet don't count as schools for the EIC.

Vocational high school students. Students who work in co-op jobs in private industry as a part of a school's regular course of classroom and practical training are considered full-time students.

Permanently and totally disabled. Your child is permanently and totally disabled if both of the following apply.

1. He or she can't engage in any substantial gainful activity because of a physical or mental condition.
2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

Substantial gainful activity. Substantial gainful activity means performing significant duties over a reasonable period of time while working for pay or profit, or in work generally done for pay or profit. Full-time work (or part-time work done at an employer's convenience) in a competitive work situation for at least the minimum wage shows that the child can engage in substantial gainful activity.

Substantial gainful activity isn't work done to take care of yourself or your home. It isn't unpaid work on hobbies, institutional therapy or training, school attendance, clubs, social programs, and similar activities. However, doing this kind of work may show that the child is able to engage in substantial gainful activity.

The fact that the child hasn't worked for some time doesn't, by itself, prove the child can't engage in substantial gainful activity.

For examples of substantial gainful activity, see Pub. 524.

Residency Test

Your child must have lived with you in the United States for more than half of 2018.

You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.

The following paragraphs clarify the residency test.

United States. This means the 50 states and the District of Columbia. It doesn't include Puerto Rico or U.S. possessions such as Guam.

Homeless shelter. Your home can be any location where you regularly live. You don't need a traditional home. For example, if your child lived with you for more than half the year in one or more homeless shelters, your child meets the residency test.

Military personnel stationed outside the United States. U.S. military personnel stationed outside the United States on extended active duty are considered to live in the United States during that duty period for purposes of the EIC.

Extended active duty. Extended active duty means you are called or ordered to duty for an indefinite period or for a period of more than 90 days. Once you begin serving your extended active duty, you are still considered to have been on extended active duty even if you don't serve more than 90 days.

Birth or death of child. A child who was born or died in 2018 is treated as having lived with you for more than half of 2018 if your home was the child's home for more than half the time he or she was alive in 2018.

Temporary absences. Count time that you or your child is away from home on a temporary absence due to a special circumstance as time the child lived with you. Examples of a special circumstance include illness, school attendance, business, vacation, military service, and detention in a juvenile facility.

Kidnapped child. A kidnapped child is treated as living with you for more than half of the year if the child lived with you for more than half the part of the year before the date of the kidnapping or following the date of the child's return. The child must be presumed by law enforcement authorities to have been kidnapped by someone who isn't a member of your family or the child's family. This treatment applies for all years until the child is returned. However, the last year this treatment can apply is the earlier of:

1. The year there is a determination that the child is dead, or
2. The year the child would have reached age 18.

If your qualifying child has been kidnapped and meets these requirements, enter "KC," instead of a number, on line 6 of Schedule EIC.

Joint Return Test

To meet this test, the child can't file a joint return for the year.

Exception. An exception to the joint return test applies if your child and his or her spouse file a joint return only to claim a refund of income tax withheld or estimated tax paid.

Example 1—Child files joint return. You supported your 18-year-old daughter, and she lived with you all year while her husband was in the Armed Forces. He earned $25,000 for the year. The couple files a joint return. Because your daughter and her husband file a joint return, she isn't your qualifying child.

Example 2—Child files joint return to get refund of tax withheld. Your 18-year-old son and his 17-year-old wife had $800 of wages from part-time jobs and no other income. They don't have a child. Neither is required to file a tax return. Taxes were taken out of their pay, so they file a joint return only to get a refund of the withheld taxes. The exception to the joint return test applies, so your son may be your qualifying child if all the other tests are met.

Example 3—Child files joint return to claim American opportunity credit. The facts are the same as in *Example 2* except no taxes were taken out of your son's pay. He and his wife aren't required to file a tax return, but they file a joint return to claim an American opportunity credit of $124 and get a refund of that amount. Because claiming the American opportunity credit is their reason for filing the return, they aren't filing it only to claim a refund of income tax withheld or estimated tax paid. The exception to the joint return test doesn't apply, so your son isn't your qualifying child.

Married child. Even if your child doesn't file a joint return, if your child was married at the end of the year, he or she can't be your qualifying child unless:

1. You can claim the child as a dependent, or
2. The reason you can't claim the child as a dependent is that you let the child's other parent claim the child as a dependent under the *Special rule for divorced or separated parents (or parents who live apart)* described later.

CAUTION

Social security number. *Your qualifying child must have a valid social security number (SSN) on or before the due date of your 2018 return (including extensions), unless the child was born and died in 2018 and you attach to your return a copy of the child's birth certificate, death certificate, or hospital records showing a live birth. You can't claim the EIC on the basis of a qualifying child if:*

1. *The qualifying child's SSN is missing from your tax return or is incorrect,*
2. *The qualifying child's social security card says "Not valid for employment" and was issued for use in getting a federally funded benefit, or*
3. *Instead of an SSN, the qualifying child has:*
   a. *An individual taxpayer identification number (ITIN), which is issued to a noncitizen who can't get an SSN, or*
   b. *An adoption taxpayer identification number (ATIN), issued to adopting parents who can't get an SSN for the child being adopted until the adoption is final.*

If you have more than one qualifying child and only one has a valid SSN, you can use only that child to claim the EIC. For more information about SSNs, see Rule 2.

Rule 9—Your Qualifying Child Cannot Be Used by More Than One Person To Claim the EIC

Sometimes a child meets the tests to be a qualifying child of more than one person. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child to take all of the following tax benefits (provided the person is eligible for each benefit).

1. The child tax credit, credit for other dependents and additional child tax credit.
2. Head of household filing status.
3. The credit for child and dependent care expenses.
4. The exclusion for dependent care benefits.
5. The EIC.

The other person can't take any of these benefits based on this qualifying child. In other words, you and the other person can't agree to divide these tax benefits between you. The other person can't take any of these tax benefits unless he or she has a different qualifying child.

The tiebreaker rules, which follow, explain who, if anyone, can claim the EIC when more than one person has the same qualifying child. However, the tiebreaker rules don't apply if the other person is your spouse and you file a joint return.

Tiebreaker rules. To determine which person can treat the child as a qualifying child to claim the six tax benefits just listed, the following tiebreaker rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.

- If the parents don't file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time during the year. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for the year.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for the year.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child.

TIP *If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2018, you may be able to take the EIC using the rules in chapter 3 for taxpayers who don't have a qualifying child.*

Subject to these tiebreaker rules, you and the other person may be able to choose which of you claims the child as a qualifying child. See *Examples 1* through *12*.

If you can't claim the EIC because your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2018, you may be able to take the EIC using a different qualifying child, or take the EIC using the rules in chapter 3 for people who don't have a qualifying child.

If the other person cannot claim the EIC. If you and someone else have the same qualifying child but the other person can't claim the EIC because he or she isn't eligible or his or her earned income or AGI is too high, you may be able to treat the child as a qualifying child. See *Examples 6* and *7*. But you can't treat the child as a qualifying child to claim the EIC if the other person uses the child to claim any of the other five tax benefits listed earlier in this chapter.

Examples. The following examples may help you in determining whether you can claim the EIC when you and someone else have the same qualifying child.

Example 1—Child lived with parent and grandparent. You and your 2-year-old son Jimmy lived with your mother all year. You are 25 years old, unmarried, and your AGI is $9,000. Your only income was $9,000 from a part-time job. Your mother's only income was $20,000 from her job, and her AGI is $20,000. Jimmy's father did not live with you or Jimmy. The special rule explained later for divorced or separated parents (or parents who live apart) doesn't apply. Jimmy is a qualifying child of both you and your mother because he meets the relationship, age, residency, and joint return tests for both you and your mother. However, only one of you can treat him as a qualifying child to claim the EIC (and the other tax benefits listed earlier in this chapter for which that person qualifies). He isn't a qualifying child of anyone else, including his father. If you don't claim Jimmy as a qualifying child for the EIC or any of the other tax benefits listed earlier, your mother can treat him as a qualifying child to claim the EIC (and any of the other tax benefits listed earlier for which she qualifies).

Example 2—Parent has higher AGI than grandparent. The facts are the same as in *Example 1* except your AGI is $25,000. Because your mother's AGI isn't higher than yours, she can't claim Jimmy as a qualifying child. Only you can claim him.

Example 3—Two persons claim same child. The facts are the same as in *Example 1* except that you and your mother both claim Jimmy as a qualifying child. In this case, you as the child's parent will be the only one allowed to claim Jimmy as a qualifying child for the EIC and the other tax benefits listed earlier for which you qualify. The IRS will disallow your mother's claim to the EIC and any of the other tax benefits listed earlier based on Jimmy. Your mother can't take the EIC for a taxpayer without a qualifying child because her AGI is more than $15,270.

Example 4—Qualifying children split between two persons. The facts are the same as in *Example 1* except that you also have two other young children who are qualifying children of both you and your mother. Only one of you can claim each child. However, if your mother's AGI is higher than yours, you can allow your mother to claim one or more of the children. For example, if you claim one child, your mother can claim the other two.

Example 5—Taxpayer who is a qualifying child. The facts are the same as in *Example 1* except that you are only 18 years old. This means you are a qualifying child of your mother. Because of *Rule 10*, discussed next, you can't claim the EIC and can't claim your son as a qualifying child. Only your mother may be able to treat Jimmy as a qualifying child to claim the EIC. If your mother meets all the other requirements for claiming the EIC and you don't claim Jimmy as a qualifying child for any of the other tax benefits listed earlier, your mother can claim both you and Jimmy as qualifying children for the EIC.

Example 6—Grandparent with too much earned income to claim EIC. The facts are the same as in *Example 1* except that your mother earned $50,000 from her job. Because your mother's earned income is too high for her to claim the EIC, only you can claim the EIC using your son.

Example 7—Parent with too much earned income to claim EIC. The facts are the same as in *Example 1* except that you earned $50,000 from your job and your AGI is $50,500. Your earned income is too high for you to claim the EIC. But your mother can't claim the EIC either, because her AGI isn't higher than yours.

Example 8—Separated parents. You, your husband, and your 10-year-old son Joey lived together until August 1, 2018, when your husband moved out of the household. In August and September, Joey lived with you.

For the rest of the year, Joey lived with your husband, who is Joey's father. Joey is a qualifying child of both you and your husband because he lived with each of you for more than half the year and because he met the relationship, age, and joint return tests for both of you. At the end of the year, you and your husband still weren't divorced, legally separated, or separated under a written separation agreement, so the *Special rule for divorced or separated parents (or parents who live apart)* doesn't apply.

You and your husband will file separate returns. Your husband agrees to let you treat Joey as a qualifying child. This means, if your husband doesn't claim Joey as a qualifying child for any of the tax benefits listed earlier, you can claim him as a qualifying child for any tax benefit listed earlier for which you qualify. However, your filing status is married filing separately, so you can't claim the EIC or the credit for child and dependent care expenses. See *Rule 3*.

Example 9—Separated parents claim same child. The facts are the same as in *Example 8* except that you and your husband both claim Joey as a qualifying child. In this case, only your husband will be allowed to treat Joey as a qualifying child. This is because, during 2018, the boy lived with him longer than with you. You can't claim the EIC (either with or without a qualifying child) because your filing status is married filing separately. However, your husband's filing status is also married filing separately, so he can't claim the EIC or the credit for child and dependent care expenses. See *Rule 3*.

Example 10—Unmarried parents. You, your 5-year-old son, and your son's father lived together all year. You and your son's father aren't married. Your son is a qualifying child of both you and his father because he meets the relationship, age, residency, and joint return tests for both you and his father. Your earned income and AGI are $12,000, and your son's father's earned income and AGI are $14,000. Neither of you had any other income. Your son's father agrees to let you treat the child as a qualifying child. This means if your son's father doesn't claim your son as a qualifying child for the EIC or any of the other tax benefits listed earlier, you can claim him as a qualifying child for the EIC and any of the other tax benefits listed earlier for which you qualify.

Example 11—Unmarried parents claim same child. The facts are the same as in *Example 10* except that you and your son's father both claim your son as a qualifying child. In this case, only your son's father will be allowed to treat your son as a qualifying child. This is because his AGI, $14,000, is more than your AGI, $12,000. You can claim the EIC without a qualifying child.

Example 12—Child did not live with a parent. You and your 7-year-old niece, your sister's child, lived with your mother all year. You are 25 years old, and your AGI is $9,300. Your only income was from a part-time job. Your mother's AGI is $15,000. Her only income was from her job. Your niece's parents file jointly, have an AGI of less than $9,000, and don't live with you or their child. Your niece is a qualifying child of both you and your mother because she meets the relationship, age, residency, and joint return tests for both you and your mother. However, only your mother can treat her as a qualifying child. This is because your mother's AGI, $15,000, is more than your AGI, $9,300.

Special rule for divorced or separated parents (or parents who live apart). A child will be treated as the qualifying child of his or her noncustodial parent (for purposes of claiming the child tax credit, but not for the EIC) if all of the following statements are true.

1. The parents:
   a. Are divorced or legally separated under a decree of divorce or separate maintenance,
   b. Are separated under a written separation agreement, or
   c. Lived apart at all time during the last 6 months of 2018, whether or not they are or were married.
2. The child received over half of his or her support for the year from the parents.
3. The child is in the custody of one or both parents for more than half of 2018.
4. Either of the following statements is true.
   a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for the year, and the noncustodial parent attaches the form or statement to his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8332.
   b. A pre-1985 decree of divorce or separate maintenance or written separation agreement that applies to 2018 provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least $600 for support of the child during 2018.

For details, see Pub. 501. If a child is treated as the qualifying child of the noncustodial parent under this special rule for children of divorced or separated parents (or parents who live apart), only the noncustodial parent can claim the child tax credit or the credit for other dependents for the child. However, only the custodial parent, if eligible, or another eligible taxpayer can claim the child as a qualifying child for the EIC. For details and examples, see *Applying the tiebreaker rules to divorced or separated parents (or parents who live apart)* in Pub. 501.

Rule 10—You Cannot Be a Qualifying Child of Another Taxpayer

You are a qualifying child of another taxpayer (such as your parent, guardian, or foster parent) if all of the following statements are true.

1. You are that person's son, daughter, stepchild, foster child, or a descendant of any of them. Or, you are that person's brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.
2. You were:
   a. Under age 19 at the end of the year and younger than that person (or that person's spouse, if the person files jointly);
   b. Under age 24 at the end of the year, a student, and younger than that person (or that person's spouse, if the person files jointly); or
   c. Permanently and totally disabled, regardless of age.
3. You lived with that person in the United States for more than half of the year.
4. You aren't filing a joint return for the year (or are filing a joint return only to claim a refund of withheld income tax or estimated tax paid).

For more details about the tests to be a qualifying child, see *Rule 8*.

If you are a qualifying child of another taxpayer, you can't claim the EIC. This is true even if the person for whom you are a qualifying child doesn't claim the EIC or meet all of the rules to claim the EIC. Enter "No" in the space to the left of line 17 (Form 1040).

Example. You and your daughter lived with your mother all year. You are 22 years old, unmarried, and attended a trade school full time. You had a part-time job and earned $5,700. You had no other income. Because you meet the relationship, age, residency, and joint return tests, you are a qualifying child of your mother. She can claim the EIC if she meets all the other requirements. Because you are your mother's qualifying child, you can't claim the EIC. This is so even if your mother can't or doesn't claim the EIC.

Child of person not required to file a return. You aren't the qualifying child of another taxpayer (and so may qualify to claim the EIC) if the person for whom you met the relationship, age, residency, and joint return tests isn't required to file an income tax return and either:

- Doesn't file an income tax return, or
- Files a return only to get a refund of income tax withheld or estimated tax paid.

Example 1—Return not required. The facts are the same as in the last example except your mother had no gross income, isn't required to file a 2018 tax return, and doesn't file a 2018 tax return. As a result, you aren't your mother's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 2—Return filed to get refund of tax withheld. The facts are the same as in *Example 1* except your mother had wages of $1,500 and had income tax withheld from her wages. She files a return only to get a refund of the income tax withheld and doesn't claim the EIC or any other tax credits or deductions. As a result, you aren't your mother's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 3—Return filed to get EIC. The facts are the same as in *Example 2* except your mother claimed the EIC on her return. Since she filed the return to get the EIC, she isn't filing it only to get a refund of income tax withheld. As a result, you are your mother's qualifying child. You can't claim the EIC.

3.

Rules If You Do Not Have a Qualifying Child

Use this chapter if you don't have a qualifying child and have met all the rules in chapter 1. This chapter discusses *Rules 11* through *14*. You must meet all four of those rules, in addition to the rules in chapters 1 and 4, to qualify for the earned income credit without a qualifying child. If you meet all the rules in chapter 1 and this chapter, read chapter 4 to find out what to do next.

If you have a qualifying child. If you meet *Rule 8*, you have a qualifying child. If you meet *Rule 8* and don't claim the EIC with a qualifying child, you can claim the EIC without a qualifying child.

TIP *If your child meets the tests to be your qualifying child, but also meets the tests to be the qualifying child of another person, only one of you can actually treat the child as a qualifying child to claim the EIC. If the other person can claim the child under the tiebreaker rules you can't claim the EIC as a taxpayer with a qualifying child unless you have another qualifying child. However, you may be able to claim the EIC without a qualifying child.*

Rule 11—You Must Be at Least Age 25 but Under Age 65

You must be at least age 25 but under age 65 at the end of 2018. If you are married filing a joint return, either you or your spouse must be at least age 25 but under age 65 at the end of 2018. It doesn't matter which spouse meets the age test, as long as one of the spouses does.

You meet the age test if you were born after December 31, 1953, and before January 2, 1994. If you are married filing a joint return, you meet the age test if either you or your spouse was born after December 31, 1953, and before January 2, 1994.

If neither you nor your spouse meets the age test, you can't claim the EIC. Enter "No" in the space to the left of line 17 (Form 1040).

Example 1. You are age 28 and unmarried. You meet the age test.

Example 2—Spouse meets age test. You are married and filing a joint return. You are age 23 and your spouse is age 27. You meet the age test because your spouse is at least age 25 but under age 65.

Death of spouse. If you are filing a joint return with your spouse who died in 2018, you meet the age test if your spouse was at least age 25 but under age 65 at the time of death.

Your spouse is considered to reach age 25 on the day before his or her 25th birthday. However, the rule for reaching age 65 is different; your spouse reaches age 65 on his or her 65th birthday.

Even if your spouse was born before January 2, 1994, he or she isn't considered at least age 25 at the end of 2018 unless he or she was at least age 25 at the time of death.

Example 1. You are married and filing a joint return with your spouse who died in August 2018. You are age 67. Your spouse would have become age 65 in November 2018. Because your spouse was under age 65 when she died, you meet the age test.

Example 2. Your spouse was born on February 14, 1993, and died on February 13, 2018. Your spouse is considered age 25 at the time of death. However, if your spouse died on February 12, 2018, your spouse isn't considered age 25 at the time of death and isn't at least age 25 at the end of 2018.

Death of taxpayer. A taxpayer who died in 2018 meets the age test if the taxpayer was at least age 25 but under age 65 at the time of death.

A taxpayer is considered to reach age 25 on the day before his or her 25th birthday. However, the rule for reaching age 65 is different; a taxpayer reaches age 65 on his or her 65th birthday.

Even if the taxpayer was born before January 2, 1994, he or she isn't considered at least age 25 at the end of 2018 unless he or she was at least age 25 at the time of death.

Rule 12—You Cannot Be the Dependent of Another Person

If you **aren't** filing a joint return, you meet this rule if you did **not** check the box under your name that says "Someone can claim you as a dependent."

If you **are** filing a joint return, you meet this rule if you did **not** check either box that says "Someone can claim you as a dependent" or "Someone can claim your spouse as a dependent."

If you aren't sure whether someone else can claim you as a dependent, get Pub. 501 and read the rules for claiming a dependent.

If someone else can claim you as a dependent on his or her return, but doesn't, you still can't claim the credit.

Example 1. In 2018, you were age 25, single, and living at home with your parents. You worked and weren't a student. You earned $7,500. Your parents can't claim you as a dependent. When you file your return, you do not check the "Someone can claim you as a dependent" checkbox. You meet this rule. You can claim the EIC if you meet all the other requirements.

Example 2. The facts are the same as in *Example 1*, except that you earned $2,000. Your parents can claim you as a dependent but decide not to. You don't meet this rule. You can't claim the credit because your parents could have claimed you as a dependent.

Joint returns. You generally can't be claimed as a dependent by another person if you are married and file a joint return.

However, another person may be able to claim you as a dependent if you and your spouse file a joint return merely to claim a refund of income tax withheld or estimated tax paid. But neither you nor your spouse can be claimed as a dependent by another person if you claim the EIC on your joint return.

Example 1—Return filed to get refund of tax withheld. You are 26 years old. You and your wife live with your parents and had $800 of wages from part-time jobs and no other income. Neither you nor your wife is required to file a tax return. You don't have a child. Taxes were taken out of your pay so you file a joint return only to get a refund of the withheld taxes. Your parents aren't disqualified from claiming you as a dependent just because you filed a joint return.

Example 2—Return filed to get EIC. The facts are the same as in *Example 1* except no taxes were taken out of your pay. Also, you and your wife aren't required to file a tax return, but you file a joint return to claim an EIC of

$63 and get a refund of that amount. Because claiming the EIC is your reason for filing the return, you aren't filing it only to claim a refund of income tax withheld or estimated tax paid. Your parents can't claim you or your wife as a dependent.

Rule 13—You Cannot Be a Qualifying Child of Another Taxpayer

You are a qualifying child of another taxpayer (your parent, guardian, foster parent, etc.) if all of the following statements are true.

1. You are that person's son, daughter, stepchild, foster child, or a descendant of any of them. Or, you are that person's brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.
2. You were:
   a. Under age 19 at the end of the year and younger than that person (or that person's spouse, if the person files jointly);
   b. Under age 24 at the end of the year, a student, and younger than that person (or that person's spouse, if the person files jointly); or
   c. Permanently and totally disabled, regardless of age.
3. You lived with that person in the United States for more than half of the year.
4. You aren't filing a joint return for the year (or are filing a joint return only to claim a refund of withheld income tax or estimated tax paid).

For more details about the tests to be a qualifying child, see *Rule 8*.

If you are a qualifying child of another taxpayer, you can't claim the EIC. This is true even if the person for whom you are a qualifying child doesn't claim the EIC or meet all of the rules to claim the EIC. Enter "No" in the space to the left of line 17 (Form 1040).

Example. You lived with your mother all year. You are age 26, unmarried, and permanently and totally disabled. Your only income was from a community center where you went three days a week to answer telephones. You earned $5,000 for the year and provided more than half of your own support. Because you meet the relationship, age, residency, and joint return tests, you are a qualifying child of your mother for the EIC. She can claim the EIC if she meets all the other requirements. Because you are a qualifying child of your mother, you can't claim the EIC. This is so even if your mother can't or doesn't claim the EIC.

Joint returns. You generally can't be a qualifying child of another taxpayer if you are married and file a joint return.

However, you may be a qualifying child of another taxpayer if you and your spouse file a joint return merely to claim a refund of income tax withheld or estimated tax paid. But neither you nor your spouse can be a qualifying child of another taxpayer if you claim the EIC on your joint return.

Child of person not required to file a return. You aren't the qualifying child of another taxpayer (and so may qualify to claim the EIC) if the person for whom you meet the relationship, age, residency, and joint return tests isn't required to file an income tax return and either:

- Doesn't file an income tax return, or
- Files a return only to get a refund of income tax withheld or estimated tax paid.

Example 1—Return not required. You lived all year with your father. You are 27 years old, unmarried, permanently and totally disabled, and earned $13,000. You have no other income, no children, and provided more than half of your own support. Your father had no gross income, isn't required to file a 2018 tax return, and doesn't file a 2018 tax return. As a result, you aren't your father's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 2—Return filed to get refund of tax withheld. The facts are the same as in *Example 1* except your father had wages of $1,500 and had income tax withheld from his wages. He files a return only to get a refund of the income tax withheld and doesn't claim the EIC or any other tax credits or deductions. As a result, you aren't your father's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 3—Return filed to get EIC. The facts are the same as in *Example 2* except your father claimed the EIC on his return. Since he filed the return to get the EIC, he isn't filing it only to get a refund of income tax withheld. As a result, you are your father's qualifying child. You can't claim the EIC.

Rule 14—You Must Have Lived in the United States More Than Half of the Year

Your home (and your spouse's, if filing a joint return) must have been in the United States for more than half the year.

If it wasn't, enter "No" in the space to the left of line 17 (Form 1040).

United States. This means the 50 states and the District of Columbia. It doesn't include Puerto Rico or U.S. possessions such as Guam.

Homeless shelter. Your home can be any location where you regularly live. You don't need a traditional home. If you lived in one or more homeless shelters in the United States for more than half the year, you meet this rule.

Military personnel stationed outside the United States. U.S. military personnel stationed outside the United States on extended active duty (defined in chapter 2) are considered to live in the United States during that duty period for purposes of the EIC.

4.

Figuring and Claiming the EIC

You must meet one more rule to claim the EIC.

You need to know the amount of your earned income to see if you meet the rule in this chapter. You also need to know that amount to figure your EIC.

Rule 15—Earned Income Limits

Your earned income must be less than:

- $49,194 ($54,884 for married filing jointly) if you have three or more qualifying children,
- $45,802 ($51,492 for married filing jointly) if you have two qualifying children,
- $40,320 ($46,010 for married filing jointly) if you have one qualifying child, or
- $15,270 ($20,950 for married filing jointly) if you don't have a qualifying child.

Earned Income

Earned income generally means wages, salaries, tips, other taxable employee pay, and net earnings from self-employment. Employee pay is earned income only if it is taxable. Nontaxable employee pay, such as certain dependent care benefits and adoption benefits, isn't earned income. But there is an exception for nontaxable combat pay, which you can choose to include in earned income. Earned income is explained in detail in *Rule 7* in chapter 1.

Figuring earned income. If you are self-employed, a statutory employee, or a member of the clergy or a church employee who files Schedule SE (Form 1040), you will figure your earned income when you fill out Part 4 of EIC Worksheet B in the Form 1040 instructions.

Otherwise, figure your earned income by using the worksheet in *Step 5* of the Form 1040 instructions for line 17a.

When using one of those worksheets to figure your earned income, you will start with the amount on Form 1040, line 1. You will then reduce that amount by any amount included on that line and described in the following list.

- **Scholarship or fellowship grants not reported on a Form W-2.** A scholarship or fellowship grant that wasn't reported to you on a Form W-2 isn't considered earned income for the earned income credit.
- **Inmate's income.** Amounts received for work performed while an inmate in a penal institution aren't earned income for the earned income credit. This includes amounts received for work performed while in a work release program or while in a halfway house. If you received any amount for work done while an inmate in a penal institution and that amount is included in the total on Form 1040, line 1, put "PRI" and the amount on the dotted line next to Form 1040, line 1.
- **Pension or annuity from deferred compensation plans.** A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan isn't considered earned income for the earned income credit. If you received such an amount and it was included in the total on Form 1040, line 1, put "DFC" and the amount on the dotted line next to Form 1040, line 1. This amount may be reported in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or an annuity.
- **Medicaid waiver payments.** Medicaid waiver payments you exclude from income aren't earned income for the earned income credit. These are payments received for providing nonmedical support services under a plan of care to someone in your home. If these payments were incorrectly reported to you in box 1 of Form(s) W-2 and you included them in the total on Form 1040, line 1, because you couldn't get a corrected Form W-2, report them as described in the instructions for Schedule 1 (Form 1040), line 21. For more information about these payments, see Pub. 525.

Clergy. If you are a member of the clergy who files Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 1, subtract that amount from the amount on Form 1040, line 1 and enter the result on line 1 of the worksheet in *Step 5* of the Form 1040 instructions for line 17a. Enter "Clergy" in the space to the left of line 17 (Form 1040).

Church employees. A church employee means an employee (other than a minister or member of a religious order) of a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes. If you received wages as a church employee and included any amount on both line 5a of

Schedule SE and Form 1040, line 1, subtract that amount from the amount on Form 1040, line 1 and enter the result on line 1 of the worksheet in *Step 5* of the Form 1040 instructions for line 17a.

Nontaxable combat pay. You can elect to include your nontaxable combat pay in earned income for the earned income credit. If you make the election, you must include in earned income all nontaxable combat pay you received.

If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can also make it but doesn't have to.

The amount of your nontaxable combat pay should be shown on your Form W-2 in box 12 with code Q.

Electing to include nontaxable combat pay in earned income may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election. Whether the election increases or decreases your EIC depends on your total earned income, filing status, and number of qualifying children. If your earned income without your combat pay is less than the amount shown below for your number of children, you may benefit from electing to include your nontaxable combat pay in earned income and you should figure the credit both ways. If your earned income without your combat pay is equal to or more than these amounts, you will not benefit from including your combat pay in your earned income.

- $6,750 if you have no children.
- $10,150 if you have one child.
- $14,250 if you have two or more children.

The following examples illustrate the effect of including nontaxable combat pay in earned income for the EIC.

Example 1—Election increases the EIC. George and Janice are married and will file a joint return. They have one qualifying child. George was in the military and earned $15,000 ($5,000 taxable wages + $10,000 nontaxable combat pay). Janice worked part of the year and earned $2,000. Their taxable earned income and AGI are $7,000. George and Janice qualify for the EIC and fill out the EIC Worksheet and Schedule EIC.

When they complete the EIC Worksheet without adding the nontaxable combat pay to their earned income, they find their credit to be $2,389. When they complete the EIC Worksheet with the nontaxable combat pay added to their earned income, they find their credit to be $3,461. Because making the election will increase their EIC, they elect to add the nontaxable combat pay to their earned income for the EIC. They enter $3,461 on line 17a of their Form 1040. They also enter the amount of their nontaxable combat pay and write "NCP" in the space to the left of line 17 on Form 1040.

Example 2—Election doesn't increase the EIC. The facts are the same as *Example 1* except George had nontaxable combat pay of $25,000. When George and Janice add their nontaxable combat pay to their earned income, they find their credit to be $2,235. Because the credit they can get if they don't add the nontaxable combat pay to their earned income is $2,389, they decide not to make the election. They enter $2,389 on line 17a of their Form 1040.

IRS Will Figure the EIC for You

The IRS will figure your EIC for you if you follow the instructions in Figure B.

Please don't ask the IRS to figure your EIC unless you are eligible for it. To be eligible, you must meet Rule 15 *in this chapter as well as the rules in chapter 1 and either chapter 2 or chapter 3, whichever applies to you. If your credit was reduced or disallowed for any year after 1996, the rules in chapter 5 may apply as well.*

If you want the IRS to figure your income tax, see chapter 29 of Pub. 17, Your Federal Income Tax.

How To Figure the EIC Yourself

To figure the EIC yourself, use the EIC Worksheet in the instructions for Form 1040. If you have a qualifying child, complete Schedule EIC (discussed later in this chapter) and attach it to your tax return.

If you want the IRS to figure your EIC for you, see *IRS Will Figure the EIC for You*, earlier.

Special Instructions—EIC Worksheets

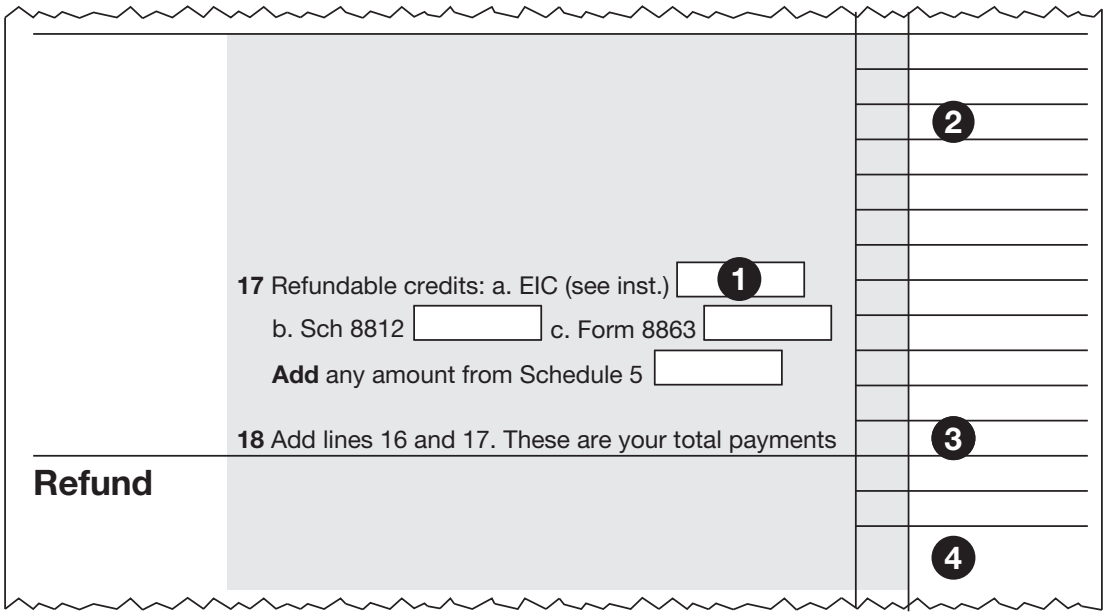
You will need to decide whether to use EIC Worksheet A or EIC Worksheet B to figure the amount of your EIC. This section explains how to use these worksheets and how to report the EIC on your return.

EIC Worksheet A. Use EIC Worksheet A if you weren't self-employed at any time in 2018 and aren't a member of the clergy, a church employee who files Schedule SE, or a statutory employee filing Schedule C or C-EZ.

EIC Worksheet B. Use EIC Worksheet B if you were self-employed at any time in 2018 or are a member of the clergy, a church employee who files Schedule SE, or a statutory employee filing Schedule C or C-EZ. If any of the following situations apply to you, read the paragraph and then complete EIC Worksheet B.

Net earnings from self-employment of $400 or more. If your net earnings from self-employment are $400 or more, be sure to correctly fill out Schedule SE (Form 1040) and pay the proper amount of self-employment tax. If you don't, you may not get all the EIC you are entitled to.

Figure B. Steps To Follow To Have the IRS Figure Your EIC



1. Enter "EIC" in the space to the left of Form 1040, line 17. Then, if you have any of the types of income described earlier under *Inmate's income, Pension or annuity from deferred compensation plans, Medicaid waiver payments,* or *Clergy,* follow the instructions given there. If you received nontaxable combat pay and are electing to include it in your earned income for the EIC, enter the amount of the nontaxable combat pay and write "NCP" in the space to the left of Form 1040, line 17. For details, see *Nontaxable combat pay* in this chapter.
2. Complete all other parts of your return that apply to you.
3. Do not fill in lines that relate to your total payments, overpayment, refund, or amount you owe (lines 18, 19, 20a, and 22 (Form 1040)).
4. If you have a qualifying child, complete Schedule EIC and attach it to your tax return.

CAUTION *When figuring your net earnings from self-employment, you must claim all your allowable business expenses.*

When to use the optional methods of figuring net earnings. Using the optional methods on Schedule SE to figure your net earnings from self-employment may qualify you for the EIC or give you a larger credit. If your net earnings (without using the optional methods) are less than $5,280, see the instructions for Schedule SE for details about the optional methods.

When both spouses have self-employment income. You must complete both Parts 1 and 2 of EIC Worksheet B if all of the following conditions apply to you.

1. You are married filing a joint return.
2. Both you and your spouse have income from self-employment.
3. You or your spouse file a Schedule SE and the other spouse doesn't file Schedule SE.

Statutory employees. Statutory employees report wages and expenses on Schedule C or C-EZ. They don't file Schedule SE. If you are a statutory employee, enter the amount from line 1 of Schedule C or C-EZ in Part 3 when you complete EIC Worksheet B.

Schedule EIC

You must complete Schedule EIC and attach it to your tax return if you have a qualifying child and are claiming the EIC. Schedule EIC provides the IRS with information

about your qualifying children, including their names, ages, SSNs, relationship to you, and the amount of time they lived with you during the year. An example of a filled-in Schedule EIC is shown in chapter 6.

CAUTION *If you are required to complete and attach Schedule EIC but don't, it will take longer to process your return and issue your refund.*

5.

Disallowance of the EIC

CAUTION *If your earned income credit (EIC) for any year after 1996 was denied (disallowed) or reduced by the IRS, you may need to complete an additional form to claim the credit for 2018.*

This chapter is for people whose earned income credit (EIC) for any year after 1996 was denied or reduced by the IRS. If this applies to you, you may need to complete Form 8862, Information To Claim Certain Credits After Disallowance, and attach it to your 2018 return to claim the credit for 2018. This chapter explains when you need to attach Form 8862. For more information, see Form 8862 and its instructions.

This chapter also explains the rules for certain people who can't claim the EIC for a period of years after their EIC was denied or reduced.

Form 8862

If your EIC for any year after 1996 was denied or reduced for any reason other than a math or clerical error, you must attach a completed Form 8862 to your next tax return to claim the EIC. You must also qualify to claim the EIC by meeting all the rules described in this publication.

Exception 1. Don't file Form 8862 if either (1) or (2) below is true.

1. After your EIC was reduced or disallowed in the earlier year:
   a. You filed Form 8862 in a later year and your EIC for that later year was allowed, and
   b. Your EIC hasn't been reduced or disallowed again for any reason other than a math or clerical error.
2. You are taking the EIC without a qualifying child for 2018 and the only reason your EIC was reduced or disallowed in the earlier year was because the IRS determined that a child listed on Schedule EIC wasn't your qualifying child.

In either of these cases, you can take the EIC without filing Form 8862 if you meet all the EIC eligibility requirements.

Exception 2. Don't file Form 8862 or take the EIC for:

- 2 years after there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after there was a final determination that your EIC claim was due to fraud.

More information. For details, see *Are You Prohibited From Claiming the EIC for a Period of Years?* in this chapter.

The date on which your EIC was denied and the date on which you file your 2018 return affect whether you need to attach Form 8862 to your 2018 return or to a later return. The following examples demonstrate whether Form 8862 is required for 2018 or 2019.

Example 1—Form 8862 required for 2018. You filed your 2017 tax return in March 2018 and claimed the EIC with a qualifying child. The IRS questioned the EIC, and you were unable to prove the child was a qualifying child. In September 2018, you received a statutory notice of deficiency telling you that an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You didn't act on this notice within 90 days. Therefore, your EIC was denied in December 2018. To claim the EIC with a qualifying child on your 2018 return, you must complete and attach Form 8862 to that return. However, to claim the EIC without a qualifying child on your 2018 return, you don't need to file Form 8862.

Example 2—Form 8862 required for 2019. The facts are the same as in the previous example except that you received the statutory notice of deficiency in February 2019. Because the 90-day period referred to in the statutory notice isn't over when you are ready to file your return for 2018, you shouldn't attach Form 8862 to your 2018 return. However, to claim the EIC with a qualifying child for 2019, you must complete and attach Form 8862 to your return for that year. To claim the EIC without a qualifying child for 2019, you don't need to file Form 8862.

Exception for math or clerical errors. If your EIC was denied or reduced as a result of a math or clerical error, don't attach Form 8862 to your next tax return. For example, if your arithmetic is incorrect, the IRS can correct it. If you don't provide a correct social security number, the IRS can deny the EIC. These kinds of errors are called math or clerical errors.

Omission of Form 8862. If you are required to attach Form 8862 to your 2018 tax return, and you claim the EIC without attaching a completed Form 8862, your claim will be automatically denied. This is considered a math or clerical error. You won't be permitted to claim the EIC without a completed Form 8862.

Additional documents may be required. You may have to provide the IRS with additional documents or information before a refund relating to the EIC you claim is released to you, even if you attach a properly completed Form 8862 to your return.

Are You Prohibited From Claiming the EIC for a Period of Years?

If your EIC for any year after 1996 was denied and it was determined that your error was due to reckless or intentional disregard of the EIC rules, then you can't claim the EIC for the next 2 years. If your error was due to fraud, then you can't claim the EIC for the next 10 years. The date on which your EIC was denied and the date on which you file your 2018 return affect the years for which you are prohibited from claiming the EIC. The following examples demonstrate which years you are prohibited from claiming the EIC.

Example 3—Cannot claim EIC for 2 years. You claimed the EIC on your 2017 tax return, which you filed in March 2018. The IRS determined you weren't entitled to the EIC and that your error was due to reckless or intentional disregard of the EIC rules. In September 2018, you received a statutory notice of deficiency telling you an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You didn't act on this notice within 90 days. Therefore, your EIC was denied in December 2018. You can't claim the EIC for tax year 2018 or 2019. To claim the EIC on your return for 2020, you must complete and attach Form 8862 to your return for that year.

Example 4. The facts are the same as in *Example 3*, except that your 2017 EIC wasn't denied until after you filed your 2018 return. You can't claim the EIC for tax year 2019 or 2020. To claim the EIC on your return for 2021 you must complete and attach Form 8862 to your return for that year.

Example 5—Cannot claim EIC for 10 years. You claimed the EIC on your 2017 tax return, which you filed in February 2018. The IRS determined you weren't entitled to the EIC and that your error was due to fraud. In September 2018, you received a statutory notice of deficiency telling you an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You didn't act on this notice within 90 days. Therefore, your EIC was denied in December 2018. You can't claim the EIC for tax years 2018 through 2027. To claim the EIC on your return for 2028, you must complete and attach Form 8862 to your return for that year.

6.

Detailed Examples

The next few pages contain two detailed examples (with a filled-in Schedule EIC and EIC Worksheet) that may be helpful if you have questions about claiming the EIC.

Example 1—Sharon Rose

Sharon Rose is age 63 and retired. She received $7,000 in social security benefits during the year and $9,000 from a part-time job. She also received a taxable pension of $6,400. Sharon had no other income. Her AGI on line 7 of Form 1040 is $15,400 ($9,000 + $6,400).

Sharon isn't married and lived alone in the United States for the entire year. She can't be claimed as a dependent on anyone else's return. She doesn't have any investment income and doesn't have a qualifying child.

Sharon reads the steps for eligibility in her Form 1040 instructions. In *Step 1* she discovers that, because her AGI ($15,400) isn't less than $15,270, she can't take the EIC. She completes the rest of her Form 1040 and files it with the IRS.

Example 2—Cynthia and Jerry Grey

Cynthia and Jerry Grey have two children, Kirk, age 10, and Susanne, age 8. The children lived with Cynthia and Jerry for all of 2018. Cynthia earned wages of $15,000 and Jerry had wages of $10,000. The Greys received $525 in interest on their savings account. They had no other income in 2018.

Cynthia and Jerry have the 2018 Form 1040 and instructions. They want to see if they qualify for the EIC, so they follow the steps in the instructions for line 17a.

Step 1. The amount Cynthia and Jerry entered on Form 1040, line 7, was $25,525. They both have valid social security numbers (SSNs), which they have had for many years. They will file a joint return. Neither Cynthia nor Jerry is a nonresident alien. Therefore, the answers they give to the questions in *Step 1* allow them to proceed to *Step 2*.

Step 2. The only investment income the Greys have is their $525 interest income. That amount isn't more than $3,500, so they answer "No" to the second question in *Step 2* and go to *Step 3*.

Step 3. Their children, Kirk and Susanne, meet the relationship, age, residency, and joint return tests to be Cynthia and Jerry's qualifying children, so Cynthia and Jerry

Excerpt From EIC Table for Example 2

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	**Your credit is–**				**Your credit is–**			
25,000	**25,050**	0	2,444	4,376	5,090	0	3,353	5,574	6,288
25,050	**25,100**	0	2,436	4,365	5,080	0	3,345	5,563	6,278
25,100	**25,150**	0	2,428	4,354	5,069	0	3,337	5,553	6,267
25,150	**25,200**	0	2,420	4,344	5,058	0	3,329	5,542	6,257
25,200	**25,250**	0	2,412	4,333	5,048	0	3,321	5,532	6,246
25,250	**25,300**	0	2,404	4,323	5,037	0	3,313	5,521	6,236
25,300	**25,350**	0	2,396	4,312	5,027	0	3,305	5,511	6,225
25,350	**25,400**	0	2,388	4,302	5,016	0	3,297	5,500	6,215
25,400	**25,450**	0	2,380	4,291	5,006	0	3,289	5,490	6,204
25,450	**25,500**	0	2,372	4,281	4,995	0	3,281	5,479	6,194
25,500	**25,550**	0	2,364	4,270	4,985	0	3,273	5,469	6,183
25,550	**25,600**	0	2,356	4,260	4,974	0	3,265	5,458	6,173
25,600	**25,650**	0	2,348	4,249	4,964	0	3,257	5,447	6,162
25,650	**25,700**	0	2,340	4,239	4,953	0	3,249	5,437	6,151
25,700	**25,750**	0	2,332	4,228	4,943	0	3,241	5,426	6,141
25,750	**25,800**	0	2,324	4,218	4,932	0	3,233	5,416	6,130

answer “Yes” to the first question in *Step 3*. Kirk and Susanne aren't qualifying children of anyone else. Both children have valid SSNs, which they got soon after birth. Cynthia and Jerry are filing a joint return, so they answer “Yes” to the second question in *Step 3*. This means they can skip question 3 and *Step 4* and go to *Step 5*.

Step 5. Cynthia and Jerry figure their earned income to be $25,000, the amount of their combined wages. This is less than $51,492, so they go to *Step 6* to figure their credit.

Step 6. Cynthia and Jerry want to figure their EIC themselves, so they complete the EIC Worksheet in the Form 1040 instructions (shown later).

Completing the EIC Worksheet. Cynthia and Jerry complete their worksheet as follows.

1. Cynthia and Jerry enter their total earned income ($25,000) on line 1.
2. To find their credit, they go to the EIC Table (shown later in this publication). The part of the EIC Table they use is included as part of this example. They find their earned income of $25,000 in the range of $25,000 to $25,050. They follow this line across to the column for 2 children under *Married filing jointly* and find $5,574. They enter $5,574 on line 2.
3. They enter on line 3 their AGI ($25,525) and see that it is different from the amount on line 1.
4. They look up $25,525 in the EIC Table and enter the amount of $5,469 on line 5.
5. They enter $5,469 on line 6. This is the smaller of the line 2 amount ($5,574) and the line 5 amount ($5,469).
6. The Greys enter $5,469 on line 17a of their Form 1040. They will now complete Schedule EIC (shown later) and attach it to their return. They will keep the EIC Worksheet for their records.

Filled-in EIC Worksheet — Cynthia and Jerry Grey

Worksheet A —2018 EIC —Line 17a

Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 2. Otherwise, use Worksheet B.

Keep for Your Records

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5. — 1: 25,000

2. Look up the amount on line 1 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. — 2: 5,574

   If line 2 is zero, STOP You cannot take the credit. Enter "No" in the space to the left of Form 1040, line 17.

3. Enter the amount from Form 1040, line 7. — 3: 25,525

4. Are the amounts on lines 3 and 1 the same?

   ☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

   ☑ **No.** Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:
   - No qualifying children, is the amount on line 3 less than $8,500 ($14,200 if married filing jointly)?
   - 1 or more qualifying children, is the amount on line 3 less than $18,700 ($24,350 if married filing jointly)?

   ☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

   ☑ **No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. — 5: 5,469

   Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.

Part 3

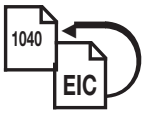
Your Earned Income Credit

6. This is your earned income credit. — 6: 5,469

   Enter this amount on Form 1040, line 17a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION *If your EIC for a year after 1996 was reduced or disallowed, see* Form 8862, who must file, *earlier, to find out if you must file Form 8862 to take the credit for 2018.*

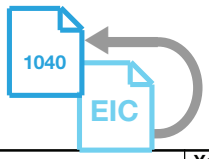
Filled-in Schedule EIC—Cynthia and Jerry Grey

SCHEDULE EIC
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit
Qualifying Child Information

▶ **Complete and attach to Form 1040 only if you have a qualifying child.**
▶ **Go to *www.irs.gov/ScheduleEIC* for the latest information.**



OMB No. 1545-0074

2018

Attachment Sequence No. **43**

Name(s) shown on return: Cynthia and Jerry Grey

Your social security number: 333-00-5555

Before you begin:

- See the instructions for Form 1040, line 17a, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

- *You can't claim the EIC for a child who didn't live with you for more than half of the year.*
- *If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.*
- *It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.*

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name: Kirk Last name: Grey	First name: Susanne Last name: Grey	First name: Last name:
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 17a, unless the child was born and died in 2018. If your child was born and died in 2018 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	123-00-5678	800-00-4321	
3 Child's year of birth	Year 2008 *If born after 1999 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 2010 *If born after 1999 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year *If born after 1999 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4a Was the child under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2018?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	son	daughter	
6 Number of months child lived with you in the United States during 2018 • If the child lived with you for more than half of 2018 but less than 7 months, enter "7." • If the child was born or died in 2018 and your home was the child's home for more than half the time he or she was alive during 2018, enter "12."	12 months *Do not enter more than 12 months.*	12 months *Do not enter more than 12 months.*	months *Do not enter more than 12 months.*

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13339M **Schedule EIC (Form 1040) 2018**

7.

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

Tax reform. Major tax reform legislation impacting individuals, businesses, and tax-exempt entities was enacted in the Tax Cuts and Jobs Act on December 22, 2017. Go to *IRS.gov/TaxReform* for information and updates on how this legislation affects your taxes.

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make $55,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to IRS.gov to see your options for preparing and filing your return which include the following.

- **Free File.** Go to *IRS.gov/FreeFile* to see if you qualify to use brand-name software to prepare and *e-file* your federal tax return for free.
- **VITA.** Go to *IRS.gov/VITA*, download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax return preparation.
- **TCE.** Go to *IRS.gov/TCE*, download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax return preparation.

Getting answers to your tax questions. On IRS.gov, get answers to your tax questions anytime, anywhere.

- Go to *IRS.gov/Help* for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to *IRS.gov/ITA* for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- Go to *IRS.gov/Pub17* to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2018 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML, as a PDF, or download it to your mobile device as an eBook.
- You may also be able to access tax law information in your electronic filing software.

Getting tax forms and publications. Go to *IRS.gov/Forms* to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or you can go to *IRS.gov/OrderForms* to place an order and have forms mailed to you within 10 business days.

Access your online account (individual taxpayers only). Go to *IRS.gov/Account* to securely access information about your federal tax account.

- View the amount you owe, pay online, or set up an online payment agreement.
- Access your tax records online.
- Review the past 24 months of your payment history.
- Go to *IRS.gov/SecureAccess* to review the required identity authentication process.

Using direct deposit. The fastest way to receive a tax refund is to combine direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The IRS issues more than 90% of refunds in less than 21 days.

Refund timing for returns claiming certain credits. The IRS can't issue refunds before mid-February 2019 for returns that claimed the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to *IRS.gov/Transcripts*. Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 800-908-9946, or
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to *IRS.gov/Tools* for the following.

- The *Earned Income Tax Credit Assistant* (*IRS.gov/EITCAssistant*) determines if you're eligible for the EIC.
- The *Online EIN Application* (*IRS.gov/EIN*) helps you get an employer identification number.
- The *IRS Withholding Calculator* (*IRS.gov/W4App*) estimates the amount you should have withheld from your paycheck for federal income tax purposes and can help you perform a "paycheck checkup."

- The *First Time Homebuyer Credit Account Look-up* (*IRS.gov/HomeBuyer*) tool provides information on your repayments and account balance.
- The *Sales Tax Deduction Calculator* (*IRS.gov/SalesTax*) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to *IRS.gov/IDProtection* for information.
- If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit *IRS.gov/IdentityTheft* to learn what steps you should take.

Checking on the status of your refund.

- Go to *IRS.gov/Refunds*.
- The IRS can't issue refunds before mid-February 2019 for returns that claimed the EIC or the ACTC. This applies to the entire refund, not just the portion associated with these credits.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to *IRS.gov/Payments* to make a payment using any of the following options.

- *IRS Direct Pay*: Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.

What if I can't pay now? Go to *IRS.gov/Payments* for more information about your options.

- Apply for an *online payment agreement* (*IRS.gov/OPA*) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the *Offer in Compromise Pre-Qualifier* (*IRS.gov/OIC*) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to *IRS.gov/WMAR* to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to *IRS.gov/Notices* to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to *IRS.gov/LetUsHelp* for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to *IRS.gov/TACLocator* to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Watching IRS videos. The IRS Video portal (*IRSVideos.gov*) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- *Spanish* (*IRS.gov/Spanish*).
- *Chinese* (*IRS.gov/Chinese*).
- *Vietnamese* (*IRS.gov/Vietnamese*).
- *Korean* (*IRS.gov/Korean*).
- *Russian* (*IRS.gov/Russian*).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

The Taxpayer Advocate Service (TAS) Is Here To Help You

What is TAS?

TAS is an ***independent*** organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to *TaxpayerAdvocate.IRS.gov* to help you understand *what these rights mean to you* and how they apply. These are ***your*** rights. Know them. Use them.

What Can TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices *in every state, the District of Columbia, and Puerto Rico*. Your local advocate's number is in your local directory and at *TaxpayerAdvocate.IRS.gov/Contact-Us*. You can also call them at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at *IRS.gov/SAMS*.

TAS also has a website, *Tax Reform Changes*, which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040. Go to *TaxChanges.us* for more information.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. To find a clinic near you, visit *TaxpayerAdvocate.IRS.gov/LITCmap* or see IRS Pub. 4134, *Low Income Taxpayer Clinic List*.

EIC Eligibility Checklist

Keep for Your Records

You may claim the EIC if you answer "Yes" to all the following questions.*

		Yes	No
1.	Is your AGI less than: • $15,270 ($20,950 for married filing jointly) if you don't have a qualifying child, • $40,320 ($46,010 for married filing jointly) if you have one qualifying child, • $45,802 ($51,492 for married filing jointly) if you have two qualifying children, or • $49,194 ($54,884 for married filing jointly) if you have more than two qualifying children? (See ***Rule 1***.)	☐	☐
2.	Do you and your spouse each have a valid SSN that you got by the due date of your 2018 return (including extensions)? (See ***Rule 2***.)	☐	☐
3.	Is your filing status married filing jointly, head of household, qualifying widow(er), or single? (See ***Rule 3***.) **Caution**: If you or your spouse is a nonresident alien, answer **"Yes"** only if your filing status is married filing jointly. (See ***Rule 4***.)	☐	☐
4.	Answer **"Yes"** if you aren't filing Form 2555 or Form 2555-EZ. Otherwise, answer **"No."** (See ***Rule 5***.)	☐	☐
5.	Is your investment income $3,500 or less? (See ***Rule 6***.)	☐	☐
6.	Is your total earned income at least $1 but less than: • $15,270 ($20,950 for married filing jointly) if you don't have a qualifying child, • $40,320 ($46,010 for married filing jointly) if you have one qualifying child, • $45,802 ($51,492 for married filing jointly) if you have two qualifying children, or • $49,194 ($54,884 for married filing jointly) if you have more than two qualifying children? (See ***Rules 7*** and ***15***.)	☐	☐
7.	Answer **"Yes"** if (a) you aren't a qualifying child of another taxpayer or (b) you are filing a joint return. Otherwise, answer **"No."** (See ***Rules 10*** and ***13***.) **STOP: If you have a qualifying child, answer questions 8 and 9 and skip 10–12. If you don't have a qualifying child or if another person is entitled to treat your child as a qualifying child under the tiebreaker rules explained in Rule 9, skip questions 8 and 9 and answer 10–12.***	☐	☐
8.	Does your child meet the relationship, age, residency, and joint return tests for a qualifying child and have a valid SSN that he or she got by the due date of your 2018 return (including extensions)? (See ***Rule 8***.)	☐	☐
9.	Is your child a qualifying child only for you? Answer **"Yes"** if (a) your qualifying child doesn't meet the tests to be a qualifying child of any other person or (b) your qualifying child meets the tests to be a qualifying child of another person but you are the person entitled to treat the child as a qualifying child under the tiebreaker rules explained in ***Rule 9***.	☐	
10.	Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2018? (See ***Rule 11***.)	☐	☐
11.	Answer **"Yes"** if (a) you can't be claimed as a dependent on anyone else's return or (b) you are filing a joint return. Otherwise, answer **"No."** (See ***Rule 12***.)	☐	☐
12.	Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year? (See ***Rule 14***.)	☐	☐

***PERSONS WITH A QUALIFYING CHILD:** If you answered **"Yes"** to questions 1 through 9, you can claim the EIC. (If you have more than one child, you can claim the EIC as long as you answer **"Yes"** to questions 1 through 7 and can answer **"Yes"** to questions 8 and 9 for at least one child.) Remember to fill out Schedule EIC and attach it to your Form 1040. If you answered **"Yes"** to questions 1 through 7 and **"No"** to question 8, answer questions 10 through 12 to see if you can claim the EIC without a qualifying child.

PERSONS WITHOUT A QUALIFYING CHILD: If you answered **"Yes"** to questions 1 through 7, and 10 through 12, you can claim the EIC.

If you answered "No" to any question that applies to you: You can't claim the EIC.

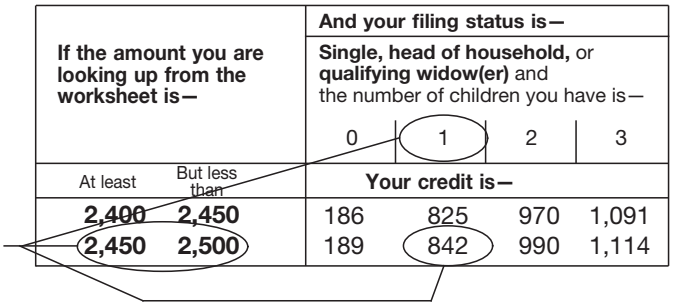
2018 Earned Income Credit (EIC) Table

Caution. This is **not** a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is $2,455, you would enter $842.



If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and the number of children you have is–				Married filing jointly and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
$1	$50	$2	$9	$10	$11	$2	$9	$10	$11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	189	842	990	1,114
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and the number of children you have is–				Married filing jointly and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	**Your credit is–**				**Your credit is–**			
5,600	**5,650**	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	**5,700**	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	**5,750**	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	**5,800**	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	**5,850**	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	**5,900**	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	**5,950**	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	**6,000**	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	**6,050**	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	**6,100**	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	**6,150**	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	**6,200**	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	**6,250**	476	2,117	2,490	2,801	476	2,117	2,490	2,801
6,250	**6,300**	480	2,134	2,510	2,824	480	2,134	2,510	2,824
6,300	**6,350**	484	2,151	2,530	2,846	484	2,151	2,530	2,846
6,350	**6,400**	488	2,168	2,550	2,869	488	2,168	2,550	2,869
6,400	**6,450**	492	2,185	2,570	2,891	492	2,185	2,570	2,891
6,450	**6,500**	495	2,202	2,590	2,914	495	2,202	2,590	2,914
6,500	**6,550**	499	2,219	2,610	2,936	499	2,219	2,610	2,936
6,550	**6,600**	503	2,236	2,630	2,959	503	2,236	2,630	2,959
6,600	**6,650**	507	2,253	2,650	2,981	507	2,253	2,650	2,981
6,650	**6,700**	511	2,270	2,670	3,004	511	2,270	2,670	3,004
6,700	**6,750**	514	2,287	2,690	3,026	514	2,287	2,690	3,026
6,750	**6,800**	519	2,304	2,710	3,049	519	2,304	2,710	3,049
6,800	**6,850**	519	2,321	2,730	3,071	519	2,321	2,730	3,071
6,850	**6,900**	519	2,338	2,750	3,094	519	2,338	2,750	3,094
6,900	**6,950**	519	2,355	2,770	3,116	519	2,355	2,770	3,116
6,950	**7,000**	519	2,372	2,790	3,139	519	2,372	2,790	3,139
7,000	**7,050**	519	2,389	2,810	3,161	519	2,389	2,810	3,161
7,050	**7,100**	519	2,406	2,830	3,184	519	2,406	2,830	3,184
7,100	**7,150**	519	2,423	2,850	3,206	519	2,423	2,850	3,206
7,150	**7,200**	519	2,440	2,870	3,229	519	2,440	2,870	3,229
7,200	**7,250**	519	2,457	2,890	3,251	519	2,457	2,890	3,251
7,250	**7,300**	519	2,474	2,910	3,274	519	2,474	2,910	3,274
7,300	**7,350**	519	2,491	2,930	3,296	519	2,491	2,930	3,296
7,350	**7,400**	519	2,508	2,950	3,319	519	2,508	2,950	3,319
7,400	**7,450**	519	2,525	2,970	3,341	519	2,525	2,970	3,341
7,450	**7,500**	519	2,542	2,990	3,364	519	2,542	2,990	3,364
7,500	**7,550**	519	2,559	3,010	3,386	519	2,559	3,010	3,386
7,550	**7,600**	519	2,576	3,030	3,409	519	2,576	3,030	3,409
7,600	**7,650**	519	2,593	3,050	3,431	519	2,593	3,050	3,431
7,650	**7,700**	519	2,610	3,070	3,454	519	2,610	3,070	3,454
7,700	**7,750**	519	2,627	3,090	3,476	519	2,627	3,090	3,476
7,750	**7,800**	519	2,644	3,110	3,499	519	2,644	3,110	3,499
7,800	**7,850**	519	2,661	3,130	3,521	519	2,661	3,130	3,521
7,850	**7,900**	519	2,678	3,150	3,544	519	2,678	3,150	3,544
7,900	**7,950**	519	2,695	3,170	3,566	519	2,695	3,170	3,566
7,950	**8,000**	519	2,712	3,190	3,589	519	2,712	3,190	3,589
8,000	**8,050**	519	2,729	3,210	3,611	519	2,729	3,210	3,611
8,050	**8,100**	519	2,746	3,230	3,634	519	2,746	3,230	3,634
8,100	**8,150**	519	2,763	3,250	3,656	519	2,763	3,250	3,656
8,150	**8,200**	519	2,780	3,270	3,679	519	2,780	3,270	3,679
8,200	**8,250**	519	2,797	3,290	3,701	519	2,797	3,290	3,701
8,250	**8,300**	519	2,814	3,310	3,724	519	2,814	3,310	3,724
8,300	**8,350**	519	2,831	3,330	3,746	519	2,831	3,330	3,746
8,350	**8,400**	519	2,848	3,350	3,769	519	2,848	3,350	3,769
8,400	**8,450**	519	2,865	3,370	3,791	519	2,865	3,370	3,791
8,450	**8,500**	519	2,882	3,390	3,814	519	2,882	3,390	3,814
8,500	**8,550**	516	2,899	3,410	3,836	519	2,899	3,410	3,836
8,550	**8,600**	512	2,916	3,430	3,859	519	2,916	3,430	3,859
8,600	**8,650**	508	2,933	3,450	3,881	519	2,933	3,450	3,881
8,650	**8,700**	505	2,950	3,470	3,904	519	2,950	3,470	3,904
8,700	**8,750**	501	2,967	3,490	3,926	519	2,967	3,490	3,926
8,750	**8,800**	497	2,984	3,510	3,949	519	2,984	3,510	3,949
8,800	**8,850**	493	3,001	3,530	3,971	519	3,001	3,530	3,971
8,850	**8,900**	489	3,018	3,550	3,994	519	3,018	3,550	3,994
8,900	**8,950**	485	3,035	3,570	4,016	519	3,035	3,570	4,016
8,950	**9,000**	482	3,052	3,590	4,039	519	3,052	3,590	4,039
9,000	**9,050**	478	3,069	3,610	4,061	519	3,069	3,610	4,061
9,050	**9,100**	474	3,086	3,630	4,084	519	3,086	3,630	4,084
9,100	**9,150**	470	3,103	3,650	4,106	519	3,103	3,650	4,106
9,150	**9,200**	466	3,120	3,670	4,129	519	3,120	3,670	4,129
9,200	**9,250**	462	3,137	3,690	4,151	519	3,137	3,690	4,151
9,250	**9,300**	459	3,154	3,710	4,174	519	3,154	3,710	4,174
9,300	**9,350**	455	3,171	3,730	4,196	519	3,171	3,730	4,196
9,350	**9,400**	451	3,188	3,750	4,219	519	3,188	3,750	4,219
9,400	**9,450**	447	3,205	3,770	4,241	519	3,205	3,770	4,241
9,450	**9,500**	443	3,222	3,790	4,264	519	3,222	3,790	4,264
9,500	**9,550**	439	3,239	3,810	4,286	519	3,239	3,810	4,286
9,550	**9,600**	436	3,256	3,830	4,309	519	3,256	3,830	4,309
9,600	**9,650**	432	3,273	3,850	4,331	519	3,273	3,850	4,331
9,650	**9,700**	428	3,290	3,870	4,354	519	3,290	3,870	4,354
9,700	**9,750**	424	3,307	3,890	4,376	519	3,307	3,890	4,376
9,750	**9,800**	420	3,324	3,910	4,399	519	3,324	3,910	4,399
9,800	**9,850**	417	3,341	3,930	4,421	519	3,341	3,930	4,421
9,850	**9,900**	413	3,358	3,950	4,444	519	3,358	3,950	4,444
9,900	**9,950**	409	3,375	3,970	4,466	519	3,375	3,970	4,466
9,950	**10,000**	405	3,392	3,990	4,489	519	3,392	3,990	4,489
10,000	**10,050**	401	3,409	4,010	4,511	519	3,409	4,010	4,511
10,050	**10,100**	397	3,426	4,030	4,534	519	3,426	4,030	4,534
10,100	**10,150**	394	3,443	4,050	4,556	519	3,443	4,050	4,556
10,150	**10,200**	390	3,461	4,070	4,579	519	3,461	4,070	4,579
10,200	**10,250**	386	3,461	4,090	4,601	519	3,461	4,090	4,601
10,250	**10,300**	382	3,461	4,110	4,624	519	3,461	4,110	4,624
10,300	**10,350**	378	3,461	4,130	4,646	519	3,461	4,130	4,646
10,350	**10,400**	374	3,461	4,150	4,669	519	3,461	4,150	4,669
10,400	**10,450**	371	3,461	4,170	4,691	519	3,461	4,170	4,691
10,450	**10,500**	367	3,461	4,190	4,714	519	3,461	4,190	4,714
10,500	**10,550**	363	3,461	4,210	4,736	519	3,461	4,210	4,736
10,550	**10,600**	359	3,461	4,230	4,759	519	3,461	4,230	4,759
10,600	**10,650**	355	3,461	4,250	4,781	519	3,461	4,250	4,781
10,650	**10,700**	352	3,461	4,270	4,804	519	3,461	4,270	4,804
10,700	**10,750**	348	3,461	4,290	4,826	519	3,461	4,290	4,826
10,750	**10,800**	344	3,461	4,310	4,849	519	3,461	4,310	4,849
10,800	**10,850**	340	3,461	4,330	4,871	519	3,461	4,330	4,871
10,850	**10,900**	336	3,461	4,350	4,894	519	3,461	4,350	4,894
10,900	**10,950**	332	3,461	4,370	4,916	519	3,461	4,370	4,916
10,950	**11,000**	329	3,461	4,390	4,939	519	3,461	4,390	4,939
11,000	**11,050**	325	3,461	4,410	4,961	519	3,461	4,410	4,961
11,050	**11,100**	321	3,461	4,430	4,984	519	3,461	4,430	4,984
11,100	**11,150**	317	3,461	4,450	5,006	519	3,461	4,450	5,006
11,150	**11,200**	313	3,461	4,470	5,029	519	3,461	4,470	5,029
11,200	**11,250**	309	3,461	4,490	5,051	519	3,461	4,490	5,051
11,250	**11,300**	306	3,461	4,510	5,074	519	3,461	4,510	5,074
11,300	**11,350**	302	3,461	4,530	5,096	519	3,461	4,530	5,096
11,350	**11,400**	298	3,461	4,550	5,119	519	3,461	4,550	5,119
11,400	**11,450**	294	3,461	4,570	5,141	519	3,461	4,570	5,141
11,450	**11,500**	290	3,461	4,590	5,164	519	3,461	4,590	5,164
11,500	**11,550**	286	3,461	4,610	5,186	519	3,461	4,610	5,186
11,550	**11,600**	283	3,461	4,630	5,209	519	3,461	4,630	5,209
11,600	**11,650**	279	3,461	4,650	5,231	519	3,461	4,650	5,231
11,650	**11,700**	275	3,461	4,670	5,254	519	3,461	4,670	5,254
11,700	**11,750**	271	3,461	4,690	5,276	519	3,461	4,690	5,276
11,750	**11,800**	267	3,461	4,710	5,299	519	3,461	4,710	5,299
11,800	**11,850**	264	3,461	4,730	5,321	519	3,461	4,730	5,321
11,850	**11,900**	260	3,461	4,750	5,344	519	3,461	4,750	5,344
11,900	**11,950**	256	3,461	4,770	5,366	519	3,461	4,770	5,366
11,950	**12,000**	252	3,461	4,790	5,389	519	3,461	4,790	5,389

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	**Your credit is–**				**Your credit is–**			
12,000	**12,050**	248	3,461	4,810	5,411	519	3,461	4,810	5,411
12,050	**12,100**	244	3,461	4,830	5,434	519	3,461	4,830	5,434
12,100	**12,150**	241	3,461	4,850	5,456	519	3,461	4,850	5,456
12,150	**12,200**	237	3,461	4,870	5,479	519	3,461	4,870	5,479
12,200	**12,250**	233	3,461	4,890	5,501	519	3,461	4,890	5,501
12,250	**12,300**	229	3,461	4,910	5,524	519	3,461	4,910	5,524
12,300	**12,350**	225	3,461	4,930	5,546	519	3,461	4,930	5,546
12,350	**12,400**	221	3,461	4,950	5,569	519	3,461	4,950	5,569
12,400	**12,450**	218	3,461	4,970	5,591	519	3,461	4,970	5,591
12,450	**12,500**	214	3,461	4,990	5,614	519	3,461	4,990	5,614
12,500	**12,550**	210	3,461	5,010	5,636	519	3,461	5,010	5,636
12,550	**12,600**	206	3,461	5,030	5,659	519	3,461	5,030	5,659
12,600	**12,650**	202	3,461	5,050	5,681	519	3,461	5,050	5,681
12,650	**12,700**	199	3,461	5,070	5,704	519	3,461	5,070	5,704
12,700	**12,750**	195	3,461	5,090	5,726	519	3,461	5,090	5,726
12,750	**12,800**	191	3,461	5,110	5,749	519	3,461	5,110	5,749
12,800	**12,850**	187	3,461	5,130	5,771	519	3,461	5,130	5,771
12,850	**12,900**	183	3,461	5,150	5,794	519	3,461	5,150	5,794
12,900	**12,950**	179	3,461	5,170	5,816	519	3,461	5,170	5,816
12,950	**13,000**	176	3,461	5,190	5,839	519	3,461	5,190	5,839
13,000	**13,050**	172	3,461	5,210	5,861	519	3,461	5,210	5,861
13,050	**13,100**	168	3,461	5,230	5,884	519	3,461	5,230	5,884
13,100	**13,150**	164	3,461	5,250	5,906	519	3,461	5,250	5,906
13,150	**13,200**	160	3,461	5,270	5,929	519	3,461	5,270	5,929
13,200	**13,250**	156	3,461	5,290	5,951	519	3,461	5,290	5,951
13,250	**13,300**	153	3,461	5,310	5,974	519	3,461	5,310	5,974
13,300	**13,350**	149	3,461	5,330	5,996	519	3,461	5,330	5,996
13,350	**13,400**	145	3,461	5,350	6,019	519	3,461	5,350	6,019
13,400	**13,450**	141	3,461	5,370	6,041	519	3,461	5,370	6,041
13,450	**13,500**	137	3,461	5,390	6,064	519	3,461	5,390	6,064
13,500	**13,550**	133	3,461	5,410	6,086	519	3,461	5,410	6,086
13,550	**13,600**	130	3,461	5,430	6,109	519	3,461	5,430	6,109
13,600	**13,650**	126	3,461	5,450	6,131	519	3,461	5,450	6,131
13,650	**13,700**	122	3,461	5,470	6,154	519	3,461	5,470	6,154
13,700	**13,750**	118	3,461	5,490	6,176	519	3,461	5,490	6,176
13,750	**13,800**	114	3,461	5,510	6,199	519	3,461	5,510	6,199
13,800	**13,850**	111	3,461	5,530	6,221	519	3,461	5,530	6,221
13,850	**13,900**	107	3,461	5,550	6,244	519	3,461	5,550	6,244
13,900	**13,950**	103	3,461	5,570	6,266	519	3,461	5,570	6,266
13,950	**14,000**	99	3,461	5,590	6,289	519	3,461	5,590	6,289
14,000	**14,050**	95	3,461	5,610	6,311	519	3,461	5,610	6,311
14,050	**14,100**	91	3,461	5,630	6,334	519	3,461	5,630	6,334
14,100	**14,150**	88	3,461	5,650	6,356	519	3,461	5,650	6,356
14,150	**14,200**	84	3,461	5,670	6,379	519	3,461	5,670	6,379
14,200	**14,250**	80	3,461	5,690	6,401	514	3,461	5,690	6,401
14,250	**14,300**	76	3,461	5,716	6,431	511	3,461	5,716	6,431
14,300	**14,350**	72	3,461	5,716	6,431	507	3,461	5,716	6,431
14,350	**14,400**	68	3,461	5,716	6,431	503	3,461	5,716	6,431
14,400	**14,450**	65	3,461	5,716	6,431	499	3,461	5,716	6,431
14,450	**14,500**	61	3,461	5,716	6,431	495	3,461	5,716	6,431
14,500	**14,550**	57	3,461	5,716	6,431	492	3,461	5,716	6,431
14,550	**14,600**	53	3,461	5,716	6,431	488	3,461	5,716	6,431
14,600	**14,650**	49	3,461	5,716	6,431	484	3,461	5,716	6,431
14,650	**14,700**	46	3,461	5,716	6,431	480	3,461	5,716	6,431
14,700	**14,750**	42	3,461	5,716	6,431	476	3,461	5,716	6,431
14,750	**14,800**	38	3,461	5,716	6,431	472	3,461	5,716	6,431
14,800	**14,850**	34	3,461	5,716	6,431	469	3,461	5,716	6,431
14,850	**14,900**	30	3,461	5,716	6,431	465	3,461	5,716	6,431
14,900	**14,950**	26	3,461	5,716	6,431	461	3,461	5,716	6,431
14,950	**15,000**	23	3,461	5,716	6,431	457	3,461	5,716	6,431
15,000	**15,050**	19	3,461	5,716	6,431	453	3,461	5,716	6,431
15,050	**15,100**	15	3,461	5,716	6,431	449	3,461	5,716	6,431
15,100	**15,150**	11	3,461	5,716	6,431	446	3,461	5,716	6,431
15,150	**15,200**	7	3,461	5,716	6,431	442	3,461	5,716	6,431
15,200	**15,250**	3	3,461	5,716	6,431	438	3,461	5,716	6,431
15,250	**15,300**	*	3,461	5,716	6,431	434	3,461	5,716	6,431
15,300	**15,350**	0	3,461	5,716	6,431	430	3,461	5,716	6,431
15,350	**15,400**	0	3,461	5,716	6,431	426	3,461	5,716	6,431
15,400	**15,450**	0	3,461	5,716	6,431	423	3,461	5,716	6,431
15,450	**15,500**	0	3,461	5,716	6,431	419	3,461	5,716	6,431
15,500	**15,550**	0	3,461	5,716	6,431	415	3,461	5,716	6,431
15,550	**15,600**	0	3,461	5,716	6,431	411	3,461	5,716	6,431
15,600	**15,650**	0	3,461	5,716	6,431	407	3,461	5,716	6,431
15,650	**15,700**	0	3,461	5,716	6,431	404	3,461	5,716	6,431
15,700	**15,750**	0	3,461	5,716	6,431	400	3,461	5,716	6,431
15,750	**15,800**	0	3,461	5,716	6,431	396	3,461	5,716	6,431
15,800	**15,850**	0	3,461	5,716	6,431	392	3,461	5,716	6,431
15,850	**15,900**	0	3,461	5,716	6,431	388	3,461	5,716	6,431
15,900	**15,950**	0	3,461	5,716	6,431	384	3,461	5,716	6,431
15,950	**16,000**	0	3,461	5,716	6,431	381	3,461	5,716	6,431
16,000	**16,050**	0	3,461	5,716	6,431	377	3,461	5,716	6,431
16,050	**16,100**	0	3,461	5,716	6,431	373	3,461	5,716	6,431
16,100	**16,150**	0	3,461	5,716	6,431	369	3,461	5,716	6,431
16,150	**16,200**	0	3,461	5,716	6,431	365	3,461	5,716	6,431
16,200	**16,250**	0	3,461	5,716	6,431	361	3,461	5,716	6,431
16,250	**16,300**	0	3,461	5,716	6,431	358	3,461	5,716	6,431
16,300	**16,350**	0	3,461	5,716	6,431	354	3,461	5,716	6,431
16,350	**16,400**	0	3,461	5,716	6,431	350	3,461	5,716	6,431
16,400	**16,450**	0	3,461	5,716	6,431	346	3,461	5,716	6,431
16,450	**16,500**	0	3,461	5,716	6,431	342	3,461	5,716	6,431
16,500	**16,550**	0	3,461	5,716	6,431	339	3,461	5,716	6,431
16,550	**16,600**	0	3,461	5,716	6,431	335	3,461	5,716	6,431
16,600	**16,650**	0	3,461	5,716	6,431	331	3,461	5,716	6,431
16,650	**16,700**	0	3,461	5,716	6,431	327	3,461	5,716	6,431
16,700	**16,750**	0	3,461	5,716	6,431	323	3,461	5,716	6,431
16,750	**16,800**	0	3,461	5,716	6,431	319	3,461	5,716	6,431
16,800	**16,850**	0	3,461	5,716	6,431	316	3,461	5,716	6,431
16,850	**16,900**	0	3,461	5,716	6,431	312	3,461	5,716	6,431
16,900	**16,950**	0	3,461	5,716	6,431	308	3,461	5,716	6,431
16,950	**17,000**	0	3,461	5,716	6,431	304	3,461	5,716	6,431
17,000	**17,050**	0	3,461	5,716	6,431	300	3,461	5,716	6,431
17,050	**17,100**	0	3,461	5,716	6,431	296	3,461	5,716	6,431
17,100	**17,150**	0	3,461	5,716	6,431	293	3,461	5,716	6,431
17,150	**17,200**	0	3,461	5,716	6,431	289	3,461	5,716	6,431
17,200	**17,250**	0	3,461	5,716	6,431	285	3,461	5,716	6,431
17,250	**17,300**	0	3,461	5,716	6,431	281	3,461	5,716	6,431
17,300	**17,350**	0	3,461	5,716	6,431	277	3,461	5,716	6,431
17,350	**17,400**	0	3,461	5,716	6,431	273	3,461	5,716	6,431
17,400	**17,450**	0	3,461	5,716	6,431	270	3,461	5,716	6,431
17,450	**17,500**	0	3,461	5,716	6,431	266	3,461	5,716	6,431
17,500	**17,550**	0	3,461	5,716	6,431	262	3,461	5,716	6,431
17,550	**17,600**	0	3,461	5,716	6,431	258	3,461	5,716	6,431
17,600	**17,650**	0	3,461	5,716	6,431	254	3,461	5,716	6,431
17,650	**17,700**	0	3,461	5,716	6,431	251	3,461	5,716	6,431
17,700	**17,750**	0	3,461	5,716	6,431	247	3,461	5,716	6,431
17,750	**17,800**	0	3,461	5,716	6,431	243	3,461	5,716	6,431
17,800	**17,850**	0	3,461	5,716	6,431	239	3,461	5,716	6,431
17,850	**17,900**	0	3,461	5,716	6,431	235	3,461	5,716	6,431
17,900	**17,950**	0	3,461	5,716	6,431	231	3,461	5,716	6,431
17,950	**18,000**	0	3,461	5,716	6,431	228	3,461	5,716	6,431
18,000	**18,050**	0	3,461	5,716	6,431	224	3,461	5,716	6,431
18,050	**18,100**	0	3,461	5,716	6,431	220	3,461	5,716	6,431
18,100	**18,150**	0	3,461	5,716	6,431	216	3,461	5,716	6,431
18,150	**18,200**	0	3,461	5,716	6,431	212	3,461	5,716	6,431
18,200	**18,250**	0	3,461	5,716	6,431	208	3,461	5,716	6,431
18,250	**18,300**	0	3,461	5,716	6,431	205	3,461	5,716	6,431
18,300	**18,350**	0	3,461	5,716	6,431	201	3,461	5,716	6,431
18,350	**18,400**	0	3,461	5,716	6,431	197	3,461	5,716	6,431

* If the amount you are looking up from the worksheet is at least $15,250 but less than $15,270, and you have no qualifying child, your credit is 1. If the amount you are looking up from the worksheet is $15,270 or more, and you have no qualifying child, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	**Your credit is–**				**Your credit is–**			
18,400	**18,450**	0	3,461	5,716	6,431	193	3,461	5,716	6,431
18,450	**18,500**	0	3,461	5,716	6,431	189	3,461	5,716	6,431
18,500	**18,550**	0	3,461	5,716	6,431	186	3,461	5,716	6,431
18,550	**18,600**	0	3,461	5,716	6,431	182	3,461	5,716	6,431
18,600	**18,650**	0	3,461	5,716	6,431	178	3,461	5,716	6,431
18,650	**18,700**	0	3,461	5,716	6,431	174	3,461	5,716	6,431
18,700	**18,750**	0	3,451	5,702	6,417	170	3,461	5,716	6,431
18,750	**18,800**	0	3,443	5,692	6,406	166	3,461	5,716	6,431
18,800	**18,850**	0	3,435	5,681	6,396	163	3,461	5,716	6,431
18,850	**18,900**	0	3,427	5,671	6,385	159	3,461	5,716	6,431
18,900	**18,950**	0	3,419	5,660	6,375	155	3,461	5,716	6,431
18,950	**19,000**	0	3,411	5,650	6,364	151	3,461	5,716	6,431
19,000	**19,050**	0	3,403	5,639	6,354	147	3,461	5,716	6,431
19,050	**19,100**	0	3,395	5,629	6,343	143	3,461	5,716	6,431
19,100	**19,150**	0	3,387	5,618	6,333	140	3,461	5,716	6,431
19,150	**19,200**	0	3,379	5,608	6,322	136	3,461	5,716	6,431
19,200	**19,250**	0	3,371	5,597	6,312	132	3,461	5,716	6,431
19,250	**19,300**	0	3,363	5,586	6,301	128	3,461	5,716	6,431
19,300	**19,350**	0	3,355	5,576	6,290	124	3,461	5,716	6,431
19,350	**19,400**	0	3,347	5,565	6,280	120	3,461	5,716	6,431
19,400	**19,450**	0	3,339	5,555	6,269	117	3,461	5,716	6,431
19,450	**19,500**	0	3,331	5,544	6,259	113	3,461	5,716	6,431
19,500	**19,550**	0	3,323	5,534	6,248	109	3,461	5,716	6,431
19,550	**19,600**	0	3,315	5,523	6,238	105	3,461	5,716	6,431
19,600	**19,650**	0	3,307	5,513	6,227	101	3,461	5,716	6,431
19,650	**19,700**	0	3,299	5,502	6,217	98	3,461	5,716	6,431
19,700	**19,750**	0	3,291	5,492	6,206	94	3,461	5,716	6,431
19,750	**19,800**	0	3,283	5,481	6,196	90	3,461	5,716	6,431
19,800	**19,850**	0	3,275	5,471	6,185	86	3,461	5,716	6,431
19,850	**19,900**	0	3,267	5,460	6,175	82	3,461	5,716	6,431
19,900	**19,950**	0	3,259	5,450	6,164	78	3,461	5,716	6,431
19,950	**20,000**	0	3,251	5,439	6,154	75	3,461	5,716	6,431
20,000	**20,050**	0	3,243	5,429	6,143	71	3,461	5,716	6,431
20,050	**20,100**	0	3,235	5,418	6,133	67	3,461	5,716	6,431
20,100	**20,150**	0	3,227	5,407	6,122	63	3,461	5,716	6,431
20,150	**20,200**	0	3,219	5,397	6,111	59	3,461	5,716	6,431
20,200	**20,250**	0	3,211	5,386	6,101	55	3,461	5,716	6,431
20,250	**20,300**	0	3,203	5,376	6,090	52	3,461	5,716	6,431
20,300	**20,350**	0	3,195	5,365	6,080	48	3,461	5,716	6,431
20,350	**20,400**	0	3,187	5,355	6,069	44	3,461	5,716	6,431
20,400	**20,450**	0	3,179	5,344	6,059	40	3,461	5,716	6,431
20,450	**20,500**	0	3,171	5,334	6,048	36	3,461	5,716	6,431
20,500	**20,550**	0	3,163	5,323	6,038	33	3,461	5,716	6,431
20,550	**20,600**	0	3,155	5,313	6,027	29	3,461	5,716	6,431
20,600	**20,650**	0	3,147	5,302	6,017	25	3,461	5,716	6,431
20,650	**20,700**	0	3,139	5,292	6,006	21	3,461	5,716	6,431
20,700	**20,750**	0	3,131	5,281	5,996	17	3,461	5,716	6,431
20,750	**20,800**	0	3,123	5,271	5,985	13	3,461	5,716	6,431
20,800	**20,850**	0	3,115	5,260	5,975	10	3,461	5,716	6,431
20,850	**20,900**	0	3,107	5,250	5,964	6	3,461	5,716	6,431
20,900	**20,950**	0	3,099	5,239	5,953	*	3,461	5,716	6,431
20,950	**21,000**	0	3,091	5,228	5,943	0	3,461	5,716	6,431
21,000	**21,050**	0	3,083	5,218	5,932	0	3,461	5,716	6,431
21,050	**21,100**	0	3,075	5,207	5,922	0	3,461	5,716	6,431
21,100	**21,150**	0	3,067	5,197	5,911	0	3,461	5,716	6,431
21,150	**21,200**	0	3,059	5,186	5,901	0	3,461	5,716	6,431
21,200	**21,250**	0	3,051	5,176	5,890	0	3,461	5,716	6,431
21,250	**21,300**	0	3,043	5,165	5,880	0	3,461	5,716	6,431
21,300	**21,350**	0	3,035	5,155	5,869	0	3,461	5,716	6,431
21,350	**21,400**	0	3,027	5,144	5,859	0	3,461	5,716	6,431
21,400	**21,450**	0	3,019	5,134	5,848	0	3,461	5,716	6,431
21,450	**21,500**	0	3,011	5,123	5,838	0	3,461	5,716	6,431
21,500	**21,550**	0	3,003	5,113	5,827	0	3,461	5,716	6,431
21,550	**21,600**	0	2,995	5,102	5,817	0	3,461	5,716	6,431

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	**Your credit is–**				**Your credit is–**			
21,600	**21,650**	0	2,987	5,092	5,806	0	3,461	5,716	6,431
21,650	**21,700**	0	2,979	5,081	5,796	0	3,461	5,716	6,431
21,700	**21,750**	0	2,971	5,071	5,785	0	3,461	5,716	6,431
21,750	**21,800**	0	2,963	5,060	5,774	0	3,461	5,716	6,431
21,800	**21,850**	0	2,955	5,049	5,764	0	3,461	5,716	6,431
21,850	**21,900**	0	2,947	5,039	5,753	0	3,461	5,716	6,431
21,900	**21,950**	0	2,939	5,028	5,743	0	3,461	5,716	6,431
21,950	**22,000**	0	2,931	5,018	5,732	0	3,461	5,716	6,431
22,000	**22,050**	0	2,923	5,007	5,722	0	3,461	5,716	6,431
22,050	**22,100**	0	2,915	4,997	5,711	0	3,461	5,716	6,431
22,100	**22,150**	0	2,907	4,986	5,701	0	3,461	5,716	6,431
22,150	**22,200**	0	2,900	4,976	5,690	0	3,461	5,716	6,431
22,200	**22,250**	0	2,892	4,965	5,680	0	3,461	5,716	6,431
22,250	**22,300**	0	2,884	4,955	5,669	0	3,461	5,716	6,431
22,300	**22,350**	0	2,876	4,944	5,659	0	3,461	5,716	6,431
22,350	**22,400**	0	2,868	4,934	5,648	0	3,461	5,716	6,431
22,400	**22,450**	0	2,860	4,923	5,638	0	3,461	5,716	6,431
22,450	**22,500**	0	2,852	4,913	5,627	0	3,461	5,716	6,431
22,500	**22,550**	0	2,844	4,902	5,617	0	3,461	5,716	6,431
22,550	**22,600**	0	2,836	4,892	5,606	0	3,461	5,716	6,431
22,600	**22,650**	0	2,828	4,881	5,595	0	3,461	5,716	6,431
22,650	**22,700**	0	2,820	4,870	5,585	0	3,461	5,716	6,431
22,700	**22,750**	0	2,812	4,860	5,574	0	3,461	5,716	6,431
22,750	**22,800**	0	2,804	4,849	5,564	0	3,461	5,716	6,431
22,800	**22,850**	0	2,796	4,839	5,553	0	3,461	5,716	6,431
22,850	**22,900**	0	2,788	4,828	5,543	0	3,461	5,716	6,431
22,900	**22,950**	0	2,780	4,818	5,532	0	3,461	5,716	6,431
22,950	**23,000**	0	2,772	4,807	5,522	0	3,461	5,716	6,431
23,000	**23,050**	0	2,764	4,797	5,511	0	3,461	5,716	6,431
23,050	**23,100**	0	2,756	4,786	5,501	0	3,461	5,716	6,431
23,100	**23,150**	0	2,748	4,776	5,490	0	3,461	5,716	6,431
23,150	**23,200**	0	2,740	4,765	5,480	0	3,461	5,716	6,431
23,200	**23,250**	0	2,732	4,755	5,469	0	3,461	5,716	6,431
23,250	**23,300**	0	2,724	4,744	5,459	0	3,461	5,716	6,431
23,300	**23,350**	0	2,716	4,734	5,448	0	3,461	5,716	6,431
23,350	**23,400**	0	2,708	4,723	5,438	0	3,461	5,716	6,431
23,400	**23,450**	0	2,700	4,712	5,427	0	3,461	5,716	6,431
23,450	**23,500**	0	2,692	4,702	5,416	0	3,461	5,716	6,431
23,500	**23,550**	0	2,684	4,691	5,406	0	3,461	5,716	6,431
23,550	**23,600**	0	2,676	4,681	5,395	0	3,461	5,716	6,431
23,600	**23,650**	0	2,668	4,670	5,385	0	3,461	5,716	6,431
23,650	**23,700**	0	2,660	4,660	5,374	0	3,461	5,716	6,431
23,700	**23,750**	0	2,652	4,649	5,364	0	3,461	5,716	6,431
23,750	**23,800**	0	2,644	4,639	5,353	0	3,461	5,716	6,431
23,800	**23,850**	0	2,636	4,628	5,343	0	3,461	5,716	6,431
23,850	**23,900**	0	2,628	4,618	5,332	0	3,461	5,716	6,431
23,900	**23,950**	0	2,620	4,607	5,322	0	3,461	5,716	6,431
23,950	**24,000**	0	2,612	4,597	5,311	0	3,461	5,716	6,431
24,000	**24,050**	0	2,604	4,586	5,301	0	3,461	5,716	6,431
24,050	**24,100**	0	2,596	4,576	5,290	0	3,461	5,716	6,431
24,100	**24,150**	0	2,588	4,565	5,280	0	3,461	5,716	6,431
24,150	**24,200**	0	2,580	4,555	5,269	0	3,461	5,716	6,431
24,200	**24,250**	0	2,572	4,544	5,259	0	3,461	5,716	6,431
24,250	**24,300**	0	2,564	4,533	5,248	0	3,461	5,716	6,431
24,300	**24,350**	0	2,556	4,523	5,237	0	3,461	5,716	6,431
24,350	**24,400**	0	2,548	4,512	5,227	0	3,457†	5,711†	6,425†
24,400	**24,450**	0	2,540	4,502	5,216	0	3,449	5,700	6,415
24,450	**24,500**	0	2,532	4,491	5,206	0	3,441	5,690	6,404
24,500	**24,550**	0	2,524	4,481	5,195	0	3,433	5,679	6,394
24,550	**24,600**	0	2,516	4,470	5,185	0	3,425	5,669	6,383
24,600	**24,650**	0	2,508	4,460	5,174	0	3,417	5,658	6,373
24,650	**24,700**	0	2,500	4,449	5,164	0	3,409	5,648	6,362
24,700	**24,750**	0	2,492	4,439	5,153	0	3,401	5,637	6,352
24,750	**24,800**	0	2,484	4,428	5,143	0	3,393	5,626	6,341

* If the amount you are looking up from the worksheet is at least $20,900 but less than $20,950, and you have no qualifying child, your credit is $2. If the amount you are looking up from the worksheet is $20,950 or more, and you have no qualifying child, you can't take the credit.

† If the amount you are looking up from the worksheet is exactly $24,350, and you have one qualifying child, your credit is $3,461, $5,716 if you have two qualifying children, and $6,431 if you have three qualifying children.

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	**Your credit is–**				**Your credit is–**			
24,800	**24,850**	0	2,476	4,418	5,132	0	3,385	5,616	6,330
24,850	**24,900**	0	2,468	4,407	5,122	0	3,377	5,605	6,320
24,900	**24,950**	0	2,460	4,397	5,111	0	3,369	5,595	6,309
24,950	**25,000**	0	2,452	4,386	5,101	0	3,361	5,584	6,299
25,000	**25,050**	0	2,444	4,376	5,090	0	3,353	5,574	6,288
25,050	**25,100**	0	2,436	4,365	5,080	0	3,345	5,563	6,278
25,100	**25,150**	0	2,428	4,354	5,069	0	3,337	5,553	6,267
25,150	**25,200**	0	2,420	4,344	5,058	0	3,329	5,542	6,257
25,200	**25,250**	0	2,412	4,333	5,048	0	3,321	5,532	6,246
25,250	**25,300**	0	2,404	4,323	5,037	0	3,313	5,521	6,236
25,300	**25,350**	0	2,396	4,312	5,027	0	3,305	5,511	6,225
25,350	**25,400**	0	2,388	4,302	5,016	0	3,297	5,500	6,215
25,400	**25,450**	0	2,380	4,291	5,006	0	3,289	5,490	6,204
25,450	**25,500**	0	2,372	4,281	4,995	0	3,281	5,479	6,194
25,500	**25,550**	0	2,364	4,270	4,985	0	3,273	5,469	6,183
25,550	**25,600**	0	2,356	4,260	4,974	0	3,265	5,458	6,173
25,600	**25,650**	0	2,348	4,249	4,964	0	3,257	5,447	6,162
25,650	**25,700**	0	2,340	4,239	4,953	0	3,249	5,437	6,151
25,700	**25,750**	0	2,332	4,228	4,943	0	3,241	5,426	6,141
25,750	**25,800**	0	2,324	4,218	4,932	0	3,233	5,416	6,130
25,800	**25,850**	0	2,316	4,207	4,922	0	3,225	5,405	6,120
25,850	**25,900**	0	2,308	4,197	4,911	0	3,218	5,395	6,109
25,900	**25,950**	0	2,300	4,186	4,900	0	3,210	5,384	6,099
25,950	**26,000**	0	2,292	4,175	4,890	0	3,202	5,374	6,088
26,000	**26,050**	0	2,284	4,165	4,879	0	3,194	5,363	6,078
26,050	**26,100**	0	2,276	4,154	4,869	0	3,186	5,353	6,067
26,100	**26,150**	0	2,268	4,144	4,858	0	3,178	5,342	6,057
26,150	**26,200**	0	2,260	4,133	4,848	0	3,170	5,332	6,046
26,200	**26,250**	0	2,252	4,123	4,837	0	3,162	5,321	6,036
26,250	**26,300**	0	2,244	4,112	4,827	0	3,154	5,311	6,025
26,300	**26,350**	0	2,236	4,102	4,816	0	3,146	5,300	6,015
26,350	**26,400**	0	2,228	4,091	4,806	0	3,138	5,290	6,004
26,400	**26,450**	0	2,220	4,081	4,795	0	3,130	5,279	5,994
26,450	**26,500**	0	2,212	4,070	4,785	0	3,122	5,268	5,983
26,500	**26,550**	0	2,204	4,060	4,774	0	3,114	5,258	5,972
26,550	**26,600**	0	2,196	4,049	4,764	0	3,106	5,247	5,962
26,600	**26,650**	0	2,188	4,039	4,753	0	3,098	5,237	5,951
26,650	**26,700**	0	2,180	4,028	4,743	0	3,090	5,226	5,941
26,700	**26,750**	0	2,172	4,018	4,732	0	3,082	5,216	5,930
26,750	**26,800**	0	2,164	4,007	4,721	0	3,074	5,205	5,920
26,800	**26,850**	0	2,156	3,996	4,711	0	3,066	5,195	5,909
26,850	**26,900**	0	2,148	3,986	4,700	0	3,058	5,184	5,899
26,900	**26,950**	0	2,140	3,975	4,690	0	3,050	5,174	5,888
26,950	**27,000**	0	2,132	3,965	4,679	0	3,042	5,163	5,878
27,000	**27,050**	0	2,124	3,954	4,669	0	3,034	5,153	5,867
27,050	**27,100**	0	2,116	3,944	4,658	0	3,026	5,142	5,857
27,100	**27,150**	0	2,108	3,933	4,648	0	3,018	5,132	5,846
27,150	**27,200**	0	2,101	3,923	4,637	0	3,010	5,121	5,836
27,200	**27,250**	0	2,093	3,912	4,627	0	3,002	5,111	5,825
27,250	**27,300**	0	2,085	3,902	4,616	0	2,994	5,100	5,814
27,300	**27,350**	0	2,077	3,891	4,606	0	2,986	5,089	5,804
27,350	**27,400**	0	2,069	3,881	4,595	0	2,978	5,079	5,793
27,400	**27,450**	0	2,061	3,870	4,585	0	2,970	5,068	5,783
27,450	**27,500**	0	2,053	3,860	4,574	0	2,962	5,058	5,772
27,500	**27,550**	0	2,045	3,849	4,564	0	2,954	5,047	5,762
27,550	**27,600**	0	2,037	3,839	4,553	0	2,946	5,037	5,751
27,600	**27,650**	0	2,029	3,828	4,542	0	2,938	5,026	5,741
27,650	**27,700**	0	2,021	3,817	4,532	0	2,930	5,016	5,730
27,700	**27,750**	0	2,013	3,807	4,521	0	2,922	5,005	5,720
27,750	**27,800**	0	2,005	3,796	4,511	0	2,914	4,995	5,709
27,800	**27,850**	0	1,997	3,786	4,500	0	2,906	4,984	5,699
27,850	**27,900**	0	1,989	3,775	4,490	0	2,898	4,974	5,688
27,900	**27,950**	0	1,981	3,765	4,479	0	2,890	4,963	5,678
27,950	**28,000**	0	1,973	3,754	4,469	0	2,882	4,953	5,667
28,000	**28,050**	0	1,965	3,744	4,458	0	2,874	4,942	5,657
28,050	**28,100**	0	1,957	3,733	4,448	0	2,866	4,932	5,646
28,100	**28,150**	0	1,949	3,723	4,437	0	2,858	4,921	5,635
28,150	**28,200**	0	1,941	3,712	4,427	0	2,850	4,910	5,625
28,200	**28,250**	0	1,933	3,702	4,416	0	2,842	4,900	5,614
28,250	**28,300**	0	1,925	3,691	4,406	0	2,834	4,889	5,604
28,300	**28,350**	0	1,917	3,681	4,395	0	2,826	4,879	5,593
28,350	**28,400**	0	1,909	3,670	4,385	0	2,818	4,868	5,583
28,400	**28,450**	0	1,901	3,659	4,374	0	2,810	4,858	5,572
28,450	**28,500**	0	1,893	3,649	4,363	0	2,802	4,847	5,562
28,500	**28,550**	0	1,885	3,638	4,353	0	2,794	4,837	5,551
28,550	**28,600**	0	1,877	3,628	4,342	0	2,786	4,826	5,541
28,600	**28,650**	0	1,869	3,617	4,332	0	2,778	4,816	5,530
28,650	**28,700**	0	1,861	3,607	4,321	0	2,770	4,805	5,520
28,700	**28,750**	0	1,853	3,596	4,311	0	2,762	4,795	5,509
28,750	**28,800**	0	1,845	3,586	4,300	0	2,754	4,784	5,499
28,800	**28,850**	0	1,837	3,575	4,290	0	2,746	4,774	5,488
28,850	**28,900**	0	1,829	3,565	4,279	0	2,738	4,763	5,478
28,900	**28,950**	0	1,821	3,554	4,269	0	2,730	4,753	5,467
28,950	**29,000**	0	1,813	3,544	4,258	0	2,722	4,742	5,456
29,000	**29,050**	0	1,805	3,533	4,248	0	2,714	4,731	5,446
29,050	**29,100**	0	1,797	3,523	4,237	0	2,706	4,721	5,435
29,100	**29,150**	0	1,789	3,512	4,227	0	2,698	4,710	5,425
29,150	**29,200**	0	1,781	3,502	4,216	0	2,690	4,700	5,414
29,200	**29,250**	0	1,773	3,491	4,206	0	2,682	4,689	5,404
29,250	**29,300**	0	1,765	3,480	4,195	0	2,674	4,679	5,393
29,300	**29,350**	0	1,757	3,470	4,184	0	2,666	4,668	5,383
29,350	**29,400**	0	1,749	3,459	4,174	0	2,658	4,658	5,372
29,400	**29,450**	0	1,741	3,449	4,163	0	2,650	4,647	5,362
29,450	**29,500**	0	1,733	3,438	4,153	0	2,642	4,637	5,351
29,500	**29,550**	0	1,725	3,428	4,142	0	2,634	4,626	5,341
29,550	**29,600**	0	1,717	3,417	4,132	0	2,626	4,616	5,330
29,600	**29,650**	0	1,709	3,407	4,121	0	2,618	4,605	5,320
29,650	**29,700**	0	1,701	3,396	4,111	0	2,610	4,595	5,309
29,700	**29,750**	0	1,693	3,386	4,100	0	2,602	4,584	5,299
29,750	**29,800**	0	1,685	3,375	4,090	0	2,594	4,573	5,288
29,800	**29,850**	0	1,677	3,365	4,079	0	2,586	4,563	5,277
29,850	**29,900**	0	1,669	3,354	4,069	0	2,578	4,552	5,267
29,900	**29,950**	0	1,661	3,344	4,058	0	2,570	4,542	5,256
29,950	**30,000**	0	1,653	3,333	4,048	0	2,562	4,531	5,246
30,000	**30,050**	0	1,645	3,323	4,037	0	2,554	4,521	5,235
30,050	**30,100**	0	1,637	3,312	4,027	0	2,546	4,510	5,225
30,100	**30,150**	0	1,629	3,301	4,016	0	2,538	4,500	5,214
30,150	**30,200**	0	1,621	3,291	4,005	0	2,530	4,489	5,204
30,200	**30,250**	0	1,613	3,280	3,995	0	2,522	4,479	5,193
30,250	**30,300**	0	1,605	3,270	3,984	0	2,514	4,468	5,183
30,300	**30,350**	0	1,597	3,259	3,974	0	2,506	4,458	5,172
30,350	**30,400**	0	1,589	3,249	3,963	0	2,498	4,447	5,162
30,400	**30,450**	0	1,581	3,238	3,953	0	2,490	4,437	5,151
30,450	**30,500**	0	1,573	3,228	3,942	0	2,482	4,426	5,141
30,500	**30,550**	0	1,565	3,217	3,932	0	2,474	4,416	5,130
30,550	**30,600**	0	1,557	3,207	3,921	0	2,466	4,405	5,120
30,600	**30,650**	0	1,549	3,196	3,911	0	2,458	4,394	5,109
30,650	**30,700**	0	1,541	3,186	3,900	0	2,450	4,384	5,098
30,700	**30,750**	0	1,533	3,175	3,890	0	2,442	4,373	5,088
30,750	**30,800**	0	1,525	3,165	3,879	0	2,434	4,363	5,077
30,800	**30,850**	0	1,517	3,154	3,869	0	2,426	4,352	5,067
30,850	**30,900**	0	1,509	3,144	3,858	0	2,419	4,342	5,056
30,900	**30,950**	0	1,501	3,133	3,847	0	2,411	4,331	5,046
30,950	**31,000**	0	1,493	3,122	3,837	0	2,403	4,321	5,035
31,000	**31,050**	0	1,485	3,112	3,826	0	2,395	4,310	5,025
31,050	**31,100**	0	1,477	3,101	3,816	0	2,387	4,300	5,014
31,100	**31,150**	0	1,469	3,091	3,805	0	2,379	4,289	5,004
31,150	**31,200**	0	1,461	3,080	3,795	0	2,371	4,279	4,993

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	**Your credit is–**				**Your credit is–**			
31,200	**31,250**	0	1,453	3,070	3,784	0	2,363	4,268	4,983
31,250	**31,300**	0	1,445	3,059	3,774	0	2,355	4,258	4,972
31,300	**31,350**	0	1,437	3,049	3,763	0	2,347	4,247	4,962
31,350	**31,400**	0	1,429	3,038	3,753	0	2,339	4,237	4,951
31,400	**31,450**	0	1,421	3,028	3,742	0	2,331	4,226	4,941
31,450	**31,500**	0	1,413	3,017	3,732	0	2,323	4,215	4,930
31,500	**31,550**	0	1,405	3,007	3,721	0	2,315	4,205	4,919
31,550	**31,600**	0	1,397	2,996	3,711	0	2,307	4,194	4,909
31,600	**31,650**	0	1,389	2,986	3,700	0	2,299	4,184	4,898
31,650	**31,700**	0	1,381	2,975	3,690	0	2,291	4,173	4,888
31,700	**31,750**	0	1,373	2,965	3,679	0	2,283	4,163	4,877
31,750	**31,800**	0	1,365	2,954	3,668	0	2,275	4,152	4,867
31,800	**31,850**	0	1,357	2,943	3,658	0	2,267	4,142	4,856
31,850	**31,900**	0	1,349	2,933	3,647	0	2,259	4,131	4,846
31,900	**31,950**	0	1,341	2,922	3,637	0	2,251	4,121	4,835
31,950	**32,000**	0	1,333	2,912	3,626	0	2,243	4,110	4,825
32,000	**32,050**	0	1,325	2,901	3,616	0	2,235	4,100	4,814
32,050	**32,100**	0	1,317	2,891	3,605	0	2,227	4,089	4,804
32,100	**32,150**	0	1,309	2,880	3,595	0	2,219	4,079	4,793
32,150	**32,200**	0	1,302	2,870	3,584	0	2,211	4,068	4,783
32,200	**32,250**	0	1,294	2,859	3,574	0	2,203	4,058	4,772
32,250	**32,300**	0	1,286	2,849	3,563	0	2,195	4,047	4,761
32,300	**32,350**	0	1,278	2,838	3,553	0	2,187	4,036	4,751
32,350	**32,400**	0	1,270	2,828	3,542	0	2,179	4,026	4,740
32,400	**32,450**	0	1,262	2,817	3,532	0	2,171	4,015	4,730
32,450	**32,500**	0	1,254	2,807	3,521	0	2,163	4,005	4,719
32,500	**32,550**	0	1,246	2,796	3,511	0	2,155	3,994	4,709
32,550	**32,600**	0	1,238	2,786	3,500	0	2,147	3,984	4,698
32,600	**32,650**	0	1,230	2,775	3,489	0	2,139	3,973	4,688
32,650	**32,700**	0	1,222	2,764	3,479	0	2,131	3,963	4,677
32,700	**32,750**	0	1,214	2,754	3,468	0	2,123	3,952	4,667
32,750	**32,800**	0	1,206	2,743	3,458	0	2,115	3,942	4,656
32,800	**32,850**	0	1,198	2,733	3,447	0	2,107	3,931	4,646
32,850	**32,900**	0	1,190	2,722	3,437	0	2,099	3,921	4,635
32,900	**32,950**	0	1,182	2,712	3,426	0	2,091	3,910	4,625
32,950	**33,000**	0	1,174	2,701	3,416	0	2,083	3,900	4,614
33,000	**33,050**	0	1,166	2,691	3,405	0	2,075	3,889	4,604
33,050	**33,100**	0	1,158	2,680	3,395	0	2,067	3,879	4,593
33,100	**33,150**	0	1,150	2,670	3,384	0	2,059	3,868	4,582
33,150	**33,200**	0	1,142	2,659	3,374	0	2,051	3,857	4,572
33,200	**33,250**	0	1,134	2,649	3,363	0	2,043	3,847	4,561
33,250	**33,300**	0	1,126	2,638	3,353	0	2,035	3,836	4,551
33,300	**33,350**	0	1,118	2,628	3,342	0	2,027	3,826	4,540
33,350	**33,400**	0	1,110	2,617	3,332	0	2,019	3,815	4,530
33,400	**33,450**	0	1,102	2,606	3,321	0	2,011	3,805	4,519
33,450	**33,500**	0	1,094	2,596	3,310	0	2,003	3,794	4,509
33,500	**33,550**	0	1,086	2,585	3,300	0	1,995	3,784	4,498
33,550	**33,600**	0	1,078	2,575	3,289	0	1,987	3,773	4,488
33,600	**33,650**	0	1,070	2,564	3,279	0	1,979	3,763	4,477
33,650	**33,700**	0	1,062	2,554	3,268	0	1,971	3,752	4,467
33,700	**33,750**	0	1,054	2,543	3,258	0	1,963	3,742	4,456
33,750	**33,800**	0	1,046	2,533	3,247	0	1,955	3,731	4,446
33,800	**33,850**	0	1,038	2,522	3,237	0	1,947	3,721	4,435
33,850	**33,900**	0	1,030	2,512	3,226	0	1,939	3,710	4,425
33,900	**33,950**	0	1,022	2,501	3,216	0	1,931	3,700	4,414
33,950	**34,000**	0	1,014	2,491	3,205	0	1,923	3,689	4,403
34,000	**34,050**	0	1,006	2,480	3,195	0	1,915	3,678	4,393
34,050	**34,100**	0	998	2,470	3,184	0	1,907	3,668	4,382
34,100	**34,150**	0	990	2,459	3,174	0	1,899	3,657	4,372
34,150	**34,200**	0	982	2,449	3,163	0	1,891	3,647	4,361
34,200	**34,250**	0	974	2,438	3,153	0	1,883	3,636	4,351
34,250	**34,300**	0	966	2,427	3,142	0	1,875	3,626	4,340
34,300	**34,350**	0	958	2,417	3,131	0	1,867	3,615	4,330
34,350	**34,400**	0	950	2,406	3,121	0	1,859	3,605	4,319

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	**Your credit is–**				**Your credit is–**			
34,400	**34,450**	0	942	2,396	3,110	0	1,851	3,594	4,309
34,450	**34,500**	0	934	2,385	3,100	0	1,843	3,584	4,298
34,500	**34,550**	0	926	2,375	3,089	0	1,835	3,573	4,288
34,550	**34,600**	0	918	2,364	3,079	0	1,827	3,563	4,277
34,600	**34,650**	0	910	2,354	3,068	0	1,819	3,552	4,267
34,650	**34,700**	0	902	2,343	3,058	0	1,811	3,542	4,256
34,700	**34,750**	0	894	2,333	3,047	0	1,803	3,531	4,246
34,750	**34,800**	0	886	2,322	3,037	0	1,795	3,520	4,235
34,800	**34,850**	0	878	2,312	3,026	0	1,787	3,510	4,224
34,850	**34,900**	0	870	2,301	3,016	0	1,779	3,499	4,214
34,900	**34,950**	0	862	2,291	3,005	0	1,771	3,489	4,203
34,950	**35,000**	0	854	2,280	2,995	0	1,763	3,478	4,193
35,000	**35,050**	0	846	2,270	2,984	0	1,755	3,468	4,182
35,050	**35,100**	0	838	2,259	2,974	0	1,747	3,457	4,172
35,100	**35,150**	0	830	2,248	2,963	0	1,739	3,447	4,161
35,150	**35,200**	0	822	2,238	2,952	0	1,731	3,436	4,151
35,200	**35,250**	0	814	2,227	2,942	0	1,723	3,426	4,140
35,250	**35,300**	0	806	2,217	2,931	0	1,715	3,415	4,130
35,300	**35,350**	0	798	2,206	2,921	0	1,707	3,405	4,119
35,350	**35,400**	0	790	2,196	2,910	0	1,699	3,394	4,109
35,400	**35,450**	0	782	2,185	2,900	0	1,691	3,384	4,098
35,450	**35,500**	0	774	2,175	2,889	0	1,683	3,373	4,088
35,500	**35,550**	0	766	2,164	2,879	0	1,675	3,363	4,077
35,550	**35,600**	0	758	2,154	2,868	0	1,667	3,352	4,067
35,600	**35,650**	0	750	2,143	2,858	0	1,659	3,341	4,056
35,650	**35,700**	0	742	2,133	2,847	0	1,651	3,331	4,045
35,700	**35,750**	0	734	2,122	2,837	0	1,643	3,320	4,035
35,750	**35,800**	0	726	2,112	2,826	0	1,635	3,310	4,024
35,800	**35,850**	0	718	2,101	2,816	0	1,627	3,299	4,014
35,850	**35,900**	0	710	2,091	2,805	0	1,620	3,289	4,003
35,900	**35,950**	0	702	2,080	2,794	0	1,612	3,278	3,993
35,950	**36,000**	0	694	2,069	2,784	0	1,604	3,268	3,982
36,000	**36,050**	0	686	2,059	2,773	0	1,596	3,257	3,972
36,050	**36,100**	0	678	2,048	2,763	0	1,588	3,247	3,961
36,100	**36,150**	0	670	2,038	2,752	0	1,580	3,236	3,951
36,150	**36,200**	0	662	2,027	2,742	0	1,572	3,226	3,940
36,200	**36,250**	0	654	2,017	2,731	0	1,564	3,215	3,930
36,250	**36,300**	0	646	2,006	2,721	0	1,556	3,205	3,919
36,300	**36,350**	0	638	1,996	2,710	0	1,548	3,194	3,909
36,350	**36,400**	0	630	1,985	2,700	0	1,540	3,184	3,898
36,400	**36,450**	0	622	1,975	2,689	0	1,532	3,173	3,888
36,450	**36,500**	0	614	1,964	2,679	0	1,524	3,162	3,877
36,500	**36,550**	0	606	1,954	2,668	0	1,516	3,152	3,866
36,550	**36,600**	0	598	1,943	2,658	0	1,508	3,141	3,856
36,600	**36,650**	0	590	1,933	2,647	0	1,500	3,131	3,845
36,650	**36,700**	0	582	1,922	2,637	0	1,492	3,120	3,835
36,700	**36,750**	0	574	1,912	2,626	0	1,484	3,110	3,824
36,750	**36,800**	0	566	1,901	2,615	0	1,476	3,099	3,814
36,800	**36,850**	0	558	1,890	2,605	0	1,468	3,089	3,803
36,850	**36,900**	0	550	1,880	2,594	0	1,460	3,078	3,793
36,900	**36,950**	0	542	1,869	2,584	0	1,452	3,068	3,782
36,950	**37,000**	0	534	1,859	2,573	0	1,444	3,057	3,772
37,000	**37,050**	0	526	1,848	2,563	0	1,436	3,047	3,761
37,050	**37,100**	0	518	1,838	2,552	0	1,428	3,036	3,751
37,100	**37,150**	0	510	1,827	2,542	0	1,420	3,026	3,740
37,150	**37,200**	0	503	1,817	2,531	0	1,412	3,015	3,730
37,200	**37,250**	0	495	1,806	2,521	0	1,404	3,005	3,719
37,250	**37,300**	0	487	1,796	2,510	0	1,396	2,994	3,708
37,300	**37,350**	0	479	1,785	2,500	0	1,388	2,983	3,698
37,350	**37,400**	0	471	1,775	2,489	0	1,380	2,973	3,687
37,400	**37,450**	0	463	1,764	2,479	0	1,372	2,962	3,677
37,450	**37,500**	0	455	1,754	2,468	0	1,364	2,952	3,666
37,500	**37,550**	0	447	1,743	2,458	0	1,356	2,941	3,656
37,550	**37,600**	0	439	1,733	2,447	0	1,348	2,931	3,645

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	**Your credit is–**				**Your credit is–**			
37,600	**37,650**	0	431	1,722	2,436	0	1,340	2,920	3,635
37,650	**37,700**	0	423	1,711	2,426	0	1,332	2,910	3,624
37,700	**37,750**	0	415	1,701	2,415	0	1,324	2,899	3,614
37,750	**37,800**	0	407	1,690	2,405	0	1,316	2,889	3,603
37,800	**37,850**	0	399	1,680	2,394	0	1,308	2,878	3,593
37,850	**37,900**	0	391	1,669	2,384	0	1,300	2,868	3,582
37,900	**37,950**	0	383	1,659	2,373	0	1,292	2,857	3,572
37,950	**38,000**	0	375	1,648	2,363	0	1,284	2,847	3,561
38,000	**38,050**	0	367	1,638	2,352	0	1,276	2,836	3,551
38,050	**38,100**	0	359	1,627	2,342	0	1,268	2,826	3,540
38,100	**38,150**	0	351	1,617	2,331	0	1,260	2,815	3,529
38,150	**38,200**	0	343	1,606	2,321	0	1,252	2,804	3,519
38,200	**38,250**	0	335	1,596	2,310	0	1,244	2,794	3,508
38,250	**38,300**	0	327	1,585	2,300	0	1,236	2,783	3,498
38,300	**38,350**	0	319	1,575	2,289	0	1,228	2,773	3,487
38,350	**38,400**	0	311	1,564	2,279	0	1,220	2,762	3,477
38,400	**38,450**	0	303	1,553	2,268	0	1,212	2,752	3,466
38,450	**38,500**	0	295	1,543	2,257	0	1,204	2,741	3,456
38,500	**38,550**	0	287	1,532	2,247	0	1,196	2,731	3,445
38,550	**38,600**	0	279	1,522	2,236	0	1,188	2,720	3,435
38,600	**38,650**	0	271	1,511	2,226	0	1,180	2,710	3,424
38,650	**38,700**	0	263	1,501	2,215	0	1,172	2,699	3,414
38,700	**38,750**	0	255	1,490	2,205	0	1,164	2,689	3,403
38,750	**38,800**	0	247	1,480	2,194	0	1,156	2,678	3,393
38,800	**38,850**	0	239	1,469	2,184	0	1,148	2,668	3,382
38,850	**38,900**	0	231	1,459	2,173	0	1,140	2,657	3,372
38,900	**38,950**	0	223	1,448	2,163	0	1,132	2,647	3,361
38,950	**39,000**	0	215	1,438	2,152	0	1,124	2,636	3,350
39,000	**39,050**	0	207	1,427	2,142	0	1,116	2,625	3,340
39,050	**39,100**	0	199	1,417	2,131	0	1,108	2,615	3,329
39,100	**39,150**	0	191	1,406	2,121	0	1,100	2,604	3,319
39,150	**39,200**	0	183	1,396	2,110	0	1,092	2,594	3,308
39,200	**39,250**	0	175	1,385	2,100	0	1,084	2,583	3,298
39,250	**39,300**	0	167	1,374	2,089	0	1,076	2,573	3,287
39,300	**39,350**	0	159	1,364	2,078	0	1,068	2,562	3,277
39,350	**39,400**	0	151	1,353	2,068	0	1,060	2,552	3,266
39,400	**39,450**	0	143	1,343	2,057	0	1,052	2,541	3,256
39,450	**39,500**	0	135	1,332	2,047	0	1,044	2,531	3,245
39,500	**39,550**	0	127	1,322	2,036	0	1,036	2,520	3,235
39,550	**39,600**	0	119	1,311	2,026	0	1,028	2,510	3,224
39,600	**39,650**	0	111	1,301	2,015	0	1,020	2,499	3,214
39,650	**39,700**	0	103	1,290	2,005	0	1,012	2,489	3,203
39,700	**39,750**	0	95	1,280	1,994	0	1,004	2,478	3,193
39,750	**39,800**	0	87	1,269	1,984	0	996	2,467	3,182
39,800	**39,850**	0	79	1,259	1,973	0	988	2,457	3,171
39,850	**39,900**	0	71	1,248	1,963	0	980	2,446	3,161
39,900	**39,950**	0	63	1,238	1,952	0	972	2,436	3,150
39,950	**40,000**	0	55	1,227	1,942	0	964	2,425	3,140
40,000	**40,050**	0	47	1,217	1,931	0	956	2,415	3,129
40,050	**40,100**	0	39	1,206	1,921	0	948	2,404	3,119
40,100	**40,150**	0	31	1,195	1,910	0	940	2,394	3,108
40,150	**40,200**	0	23	1,185	1,899	0	932	2,383	3,098
40,200	**40,250**	0	15	1,174	1,889	0	924	2,373	3,087
40,250	**40,300**	0	7	1,164	1,878	0	916	2,362	3,077
40,300	**40,350**	0	*	1,153	1,868	0	908	2,352	3,066
40,350	**40,400**	0	0	1,143	1,857	0	900	2,341	3,056
40,400	**40,450**	0	0	1,132	1,847	0	892	2,331	3,045
40,450	**40,500**	0	0	1,122	1,836	0	884	2,320	3,035
40,500	**40,550**	0	0	1,111	1,826	0	876	2,310	3,024
40,550	**40,600**	0	0	1,101	1,815	0	868	2,299	3,014
40,600	**40,650**	0	0	1,090	1,805	0	860	2,288	3,003
40,650	**40,700**	0	0	1,080	1,794	0	852	2,278	2,992
40,700	**40,750**	0	0	1,069	1,784	0	844	2,267	2,982
40,750	**40,800**	0	0	1,059	1,773	0	836	2,257	2,971

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	**Your credit is–**				**Your credit is–**			
40,800	**40,850**	0	0	1,048	1,763	0	828	2,246	2,961
40,850	**40,900**	0	0	1,038	1,752	0	821	2,236	2,950
40,900	**40,950**	0	0	1,027	1,741	0	813	2,225	2,940
40,950	**41,000**	0	0	1,016	1,731	0	805	2,215	2,929
41,000	**41,050**	0	0	1,006	1,720	0	797	2,204	2,919
41,050	**41,100**	0	0	995	1,710	0	789	2,194	2,908
41,100	**41,150**	0	0	985	1,699	0	781	2,183	2,898
41,150	**41,200**	0	0	974	1,689	0	773	2,173	2,887
41,200	**41,250**	0	0	964	1,678	0	765	2,162	2,877
41,250	**41,300**	0	0	953	1,668	0	757	2,152	2,866
41,300	**41,350**	0	0	943	1,657	0	749	2,141	2,856
41,350	**41,400**	0	0	932	1,647	0	741	2,131	2,845
41,400	**41,450**	0	0	922	1,636	0	733	2,120	2,835
41,450	**41,500**	0	0	911	1,626	0	725	2,109	2,824
41,500	**41,550**	0	0	901	1,615	0	717	2,099	2,813
41,550	**41,600**	0	0	890	1,605	0	709	2,088	2,803
41,600	**41,650**	0	0	880	1,594	0	701	2,078	2,792
41,650	**41,700**	0	0	869	1,584	0	693	2,067	2,782
41,700	**41,750**	0	0	859	1,573	0	685	2,057	2,771
41,750	**41,800**	0	0	848	1,562	0	677	2,046	2,761
41,800	**41,850**	0	0	837	1,552	0	669	2,036	2,750
41,850	**41,900**	0	0	827	1,541	0	661	2,025	2,740
41,900	**41,950**	0	0	816	1,531	0	653	2,015	2,729
41,950	**42,000**	0	0	806	1,520	0	645	2,004	2,719
42,000	**42,050**	0	0	795	1,510	0	637	1,994	2,708
42,050	**42,100**	0	0	785	1,499	0	629	1,983	2,698
42,100	**42,150**	0	0	774	1,489	0	621	1,973	2,687
42,150	**42,200**	0	0	764	1,478	0	613	1,962	2,677
42,200	**42,250**	0	0	753	1,468	0	605	1,952	2,666
42,250	**42,300**	0	0	743	1,457	0	597	1,941	2,655
42,300	**42,350**	0	0	732	1,447	0	589	1,930	2,645
42,350	**42,400**	0	0	722	1,436	0	581	1,920	2,634
42,400	**42,450**	0	0	711	1,426	0	573	1,909	2,624
42,450	**42,500**	0	0	701	1,415	0	565	1,899	2,613
42,500	**42,550**	0	0	690	1,405	0	557	1,888	2,603
42,550	**42,600**	0	0	680	1,394	0	549	1,878	2,592
42,600	**42,650**	0	0	669	1,383	0	541	1,867	2,582
42,650	**42,700**	0	0	658	1,373	0	533	1,857	2,571
42,700	**42,750**	0	0	648	1,362	0	525	1,846	2,561
42,750	**42,800**	0	0	637	1,352	0	517	1,836	2,550
42,800	**42,850**	0	0	627	1,341	0	509	1,825	2,540
42,850	**42,900**	0	0	616	1,331	0	501	1,815	2,529
42,900	**42,950**	0	0	606	1,320	0	493	1,804	2,519
42,950	**43,000**	0	0	595	1,310	0	485	1,794	2,508
43,000	**43,050**	0	0	585	1,299	0	477	1,783	2,498
43,050	**43,100**	0	0	574	1,289	0	469	1,773	2,487
43,100	**43,150**	0	0	564	1,278	0	461	1,762	2,476
43,150	**43,200**	0	0	553	1,268	0	453	1,751	2,466
43,200	**43,250**	0	0	543	1,257	0	445	1,741	2,455
43,250	**43,300**	0	0	532	1,247	0	437	1,730	2,445
43,300	**43,350**	0	0	522	1,236	0	429	1,720	2,434
43,350	**43,400**	0	0	511	1,226	0	421	1,709	2,424
43,400	**43,450**	0	0	500	1,215	0	413	1,699	2,413
43,450	**43,500**	0	0	490	1,204	0	405	1,688	2,403
43,500	**43,550**	0	0	479	1,194	0	397	1,678	2,392
43,550	**43,600**	0	0	469	1,183	0	389	1,667	2,382
43,600	**43,650**	0	0	458	1,173	0	381	1,657	2,371
43,650	**43,700**	0	0	448	1,162	0	373	1,646	2,361
43,700	**43,750**	0	0	437	1,152	0	365	1,636	2,350
43,750	**43,800**	0	0	427	1,141	0	357	1,625	2,340
43,800	**43,850**	0	0	416	1,131	0	349	1,615	2,329
43,850	**43,900**	0	0	406	1,120	0	341	1,604	2,319
43,900	**43,950**	0	0	395	1,110	0	333	1,594	2,308
43,950	**44,000**	0	0	385	1,099	0	325	1,583	2,297

* If the amount you are looking up from the worksheet is at least $40,300 but less than $40,320, and you have one qualifying child, your credit is $2. If the amount you are looking up from the worksheet is $40,320 or more, and you have one qualifying child, you can't take the credit.

(Continued)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	**Your credit is–**				**Your credit is–**			
44,000	**44,050**	0	0	374	1,089	0	317	1,572	2,287
44,050	**44,100**	0	0	364	1,078	0	309	1,562	2,276
44,100	**44,150**	0	0	353	1,068	0	301	1,551	2,266
44,150	**44,200**	0	0	343	1,057	0	293	1,541	2,255
44,200	**44,250**	0	0	332	1,047	0	285	1,530	2,245
44,250	**44,300**	0	0	321	1,036	0	277	1,520	2,234
44,300	**44,350**	0	0	311	1,025	0	269	1,509	2,224
44,350	**44,400**	0	0	300	1,015	0	261	1,499	2,213
44,400	**44,450**	0	0	290	1,004	0	253	1,488	2,203
44,450	**44,500**	0	0	279	994	0	245	1,478	2,192
44,500	**44,550**	0	0	269	983	0	237	1,467	2,182
44,550	**44,600**	0	0	258	973	0	229	1,457	2,171
44,600	**44,650**	0	0	248	962	0	221	1,446	2,161
44,650	**44,700**	0	0	237	952	0	213	1,436	2,150
44,700	**44,750**	0	0	227	941	0	205	1,425	2,140
44,750	**44,800**	0	0	216	931	0	197	1,414	2,129
44,800	**44,850**	0	0	206	920	0	189	1,404	2,118
44,850	**44,900**	0	0	195	910	0	181	1,393	2,108
44,900	**44,950**	0	0	185	899	0	173	1,383	2,097
44,950	**45,000**	0	0	174	889	0	165	1,372	2,087
45,000	**45,050**	0	0	164	878	0	157	1,362	2,076
45,050	**45,100**	0	0	153	868	0	149	1,351	2,066
45,100	**45,150**	0	0	142	857	0	141	1,341	2,055
45,150	**45,200**	0	0	132	846	0	133	1,330	2,045
45,200	**45,250**	0	0	121	836	0	125	1,320	2,034
45,250	**45,300**	0	0	111	825	0	117	1,309	2,024
45,300	**45,350**	0	0	100	815	0	109	1,299	2,013
45,350	**45,400**	0	0	90	804	0	101	1,288	2,003
45,400	**45,450**	0	0	79	794	0	93	1,278	1,992
45,450	**45,500**	0	0	69	783	0	85	1,267	1,982
45,500	**45,550**	0	0	58	773	0	77	1,257	1,971
45,550	**45,600**	0	0	48	762	0	69	1,246	1,961
45,600	**45,650**	0	0	37	752	0	61	1,235	1,950
45,650	**45,700**	0	0	27	741	0	53	1,225	1,939
45,700	**45,750**	0	0	16	731	0	45	1,214	1,929
45,750	**45,800**	0	0	6	720	0	37	1,204	1,918
45,800	**45,850**	0	0	*	710	0	29	1,193	1,908
45,850	**45,900**	0	0	0	699	0	22	1,183	1,897
45,900	**45,950**	0	0	0	688	0	14	1,172	1,887
45,950	**46,000**	0	0	0	678	0	6	1,162	1,876
46,000	**46,050**	0	0	0	667	0	**	1,151	1,866
46,050	**46,100**	0	0	0	657	0	0	1,141	1,855
46,100	**46,150**	0	0	0	646	0	0	1,130	1,845
46,150	**46,200**	0	0	0	636	0	0	1,120	1,834
46,200	**46,250**	0	0	0	625	0	0	1,109	1,824
46,250	**46,300**	0	0	0	615	0	0	1,099	1,813
46,300	**46,350**	0	0	0	604	0	0	1,088	1,803
46,350	**46,400**	0	0	0	594	0	0	1,078	1,792
46,400	**46,450**	0	0	0	583	0	0	1,067	1,782
46,450	**46,500**	0	0	0	573	0	0	1,056	1,771
46,500	**46,550**	0	0	0	562	0	0	1,046	1,760
46,550	**46,600**	0	0	0	552	0	0	1,035	1,750
46,600	**46,650**	0	0	0	541	0	0	1,025	1,739
46,650	**46,700**	0	0	0	531	0	0	1,014	1,729
46,700	**46,750**	0	0	0	520	0	0	1,004	1,718
46,750	**46,800**	0	0	0	509	0	0	993	1,708

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	**Your credit is–**				**Your credit is–**			
46,800	**46,850**	0	0	0	499	0	0	983	1,697
46,850	**46,900**	0	0	0	488	0	0	972	1,687
46,900	**46,950**	0	0	0	478	0	0	962	1,676
46,950	**47,000**	0	0	0	467	0	0	951	1,666
47,000	**47,050**	0	0	0	457	0	0	941	1,655
47,050	**47,100**	0	0	0	446	0	0	930	1,645
47,100	**47,150**	0	0	0	436	0	0	920	1,634
47,150	**47,200**	0	0	0	425	0	0	909	1,624
47,200	**47,250**	0	0	0	415	0	0	899	1,613
47,250	**47,300**	0	0	0	404	0	0	888	1,602
47,300	**47,350**	0	0	0	394	0	0	877	1,592
47,350	**47,400**	0	0	0	383	0	0	867	1,581
47,400	**47,450**	0	0	0	373	0	0	856	1,571
47,450	**47,500**	0	0	0	362	0	0	846	1,560
47,500	**47,550**	0	0	0	352	0	0	835	1,550
47,550	**47,600**	0	0	0	341	0	0	825	1,539
47,600	**47,650**	0	0	0	330	0	0	814	1,529
47,650	**47,700**	0	0	0	320	0	0	804	1,518
47,700	**47,750**	0	0	0	309	0	0	793	1,508
47,750	**47,800**	0	0	0	299	0	0	783	1,497
47,800	**47,850**	0	0	0	288	0	0	772	1,487
47,850	**47,900**	0	0	0	278	0	0	762	1,476
47,900	**47,950**	0	0	0	267	0	0	751	1,466
47,950	**48,000**	0	0	0	257	0	0	741	1,455
48,000	**48,050**	0	0	0	246	0	0	730	1,445
48,050	**48,100**	0	0	0	236	0	0	720	1,434
48,100	**48,150**	0	0	0	225	0	0	709	1,423
48,150	**48,200**	0	0	0	215	0	0	698	1,413
48,200	**48,250**	0	0	0	204	0	0	688	1,402
48,250	**48,300**	0	0	0	194	0	0	677	1,392
48,300	**48,350**	0	0	0	183	0	0	667	1,381
48,350	**48,400**	0	0	0	173	0	0	656	1,371
48,400	**48,450**	0	0	0	162	0	0	646	1,360
48,450	**48,500**	0	0	0	151	0	0	635	1,350
48,500	**48,550**	0	0	0	141	0	0	625	1,339
48,550	**48,600**	0	0	0	130	0	0	614	1,329
48,600	**48,650**	0	0	0	120	0	0	604	1,318
48,650	**48,700**	0	0	0	109	0	0	593	1,308
48,700	**48,750**	0	0	0	99	0	0	583	1,297
48,750	**48,800**	0	0	0	88	0	0	572	1,287
48,800	**48,850**	0	0	0	78	0	0	562	1,276
48,850	**48,900**	0	0	0	67	0	0	551	1,266
48,900	**48,950**	0	0	0	57	0	0	541	1,255
48,950	**49,000**	0	0	0	46	0	0	530	1,244
49,000	**49,050**	0	0	0	36	0	0	519	1,234
49,050	**49,100**	0	0	0	25	0	0	509	1,223
49,100	**49,150**	0	0	0	15	0	0	498	1,213
49,150	**49,200**	0	0	0	***	0	0	488	1,202
49,200	**49,250**	0	0	0	0	0	0	477	1,192
49,250	**49,300**	0	0	0	0	0	0	467	1,181
49,300	**49,350**	0	0	0	0	0	0	456	1,171
49,350	**49,400**	0	0	0	0	0	0	446	1,160
49,400	**49,450**	0	0	0	0	0	0	435	1,150
49,450	**49,500**	0	0	0	0	0	0	425	1,139
49,500	**49,550**	0	0	0	0	0	0	414	1,129
49,550	**49,600**	0	0	0	0	0	0	404	1,118

* If the amount you are looking up from the worksheet is at least $45,800 but less than $45,802, and you have two qualifying children, your credit is $0. If the amount you are looking up from the worksheet is $45,802 or more, and you have two qualifying children, you can't take the credit.

** If the amount you are looking up from the worksheet is at least $46,000 but less than $46,010, and you have one qualifying child, your credit is $1. If the amount you are looking up from the worksheet is $46,010 or more, and you have one qualifying child, you can't take the credit.

*** If the amount you are looking up from the worksheet is at least $49,150 but less than $49,194, and you have three or more qualifying children, your credit is $5. If the amount you are looking up from the worksheet is $49,194 or more, and you have three or more qualifying children, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and the number of children you have is–				**Married filing jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	**Your credit is–**				**Your credit is–**			
49,600	**49,650**	0	0	0	0	0	0	393	1,108
49,650	**49,700**	0	0	0	0	0	0	383	1,097
49,700	**49,750**	0	0	0	0	0	0	372	1,087
49,750	**49,800**	0	0	0	0	0	0	361	1,076
49,800	**49,850**	0	0	0	0	0	0	351	1,065
49,850	**49,900**	0	0	0	0	0	0	340	1,055
49,900	**49,950**	0	0	0	0	0	0	330	1,044
49,950	**50,000**	0	0	0	0	0	0	319	1,034
50,000	**50,050**	0	0	0	0	0	0	309	1,023
50,050	**50,100**	0	0	0	0	0	0	298	1,013
50,100	**50,150**	0	0	0	0	0	0	288	1,002
50,150	**50,200**	0	0	0	0	0	0	277	992
50,200	**50,250**	0	0	0	0	0	0	267	981
50,250	**50,300**	0	0	0	0	0	0	256	971
50,300	**50,350**	0	0	0	0	0	0	246	960
50,350	**50,400**	0	0	0	0	0	0	235	950
50,400	**50,450**	0	0	0	0	0	0	225	939
50,450	**50,500**	0	0	0	0	0	0	214	929
50,500	**50,550**	0	0	0	0	0	0	204	918
50,550	**50,600**	0	0	0	0	0	0	193	908
50,600	**50,650**	0	0	0	0	0	0	182	897
50,650	**50,700**	0	0	0	0	0	0	172	886
50,700	**50,750**	0	0	0	0	0	0	161	876
50,750	**50,800**	0	0	0	0	0	0	151	865
50,800	**50,850**	0	0	0	0	0	0	140	855
50,850	**50,900**	0	0	0	0	0	0	130	844
50,900	**50,950**	0	0	0	0	0	0	119	834
50,950	**51,000**	0	0	0	0	0	0	109	823
51,000	**51,050**	0	0	0	0	0	0	98	813
51,050	**51,100**	0	0	0	0	0	0	88	802
51,100	**51,150**	0	0	0	0	0	0	77	792
51,150	**51,200**	0	0	0	0	0	0	67	781
51,200	**51,250**	0	0	0	0	0	0	56	771
51,250	**51,300**	0	0	0	0	0	0	46	760
51,300	**51,350**	0	0	0	0	0	0	35	750
51,350	**51,400**	0	0	0	0	0	0	25	739
51,400	**51,450**	0	0	0	0	0	0	14	729
51,450	**51,500**	0	0	0	0	0	0	*	718
51,500	**51,550**	0	0	0	0	0	0	0	707
51,550	**51,600**	0	0	0	0	0	0	0	697
51,600	**51,650**	0	0	0	0	0	0	0	686
51,650	**51,700**	0	0	0	0	0	0	0	676
51,700	**51,750**	0	0	0	0	0	0	0	665
51,750	**51,800**	0	0	0	0	0	0	0	655
51,800	**51,850**	0	0	0	0	0	0	0	644
51,850	**51,900**	0	0	0	0	0	0	0	634
51,900	**51,950**	0	0	0	0	0	0	0	623
51,950	**52,000**	0	0	0	0	0	0	0	613
52,000	**52,050**	0	0	0	0	0	0	0	602
52,050	**52,100**	0	0	0	0	0	0	0	592
52,100	**52,150**	0	0	0	0	0	0	0	581
52,150	**52,200**	0	0	0	0	0	0	0	571
52,200	**52,250**	0	0	0	0	0	0	0	560
52,250	**52,300**	0	0	0	0	0	0	0	549
52,300	**52,350**	0	0	0	0	0	0	0	539
52,350	**52,400**	0	0	0	0	0	0	0	528
52,400	**52,450**	0	0	0	0	0	0	0	518
52,450	**52,500**	0	0	0	0	0	0	0	507
52,500	**52,550**	0	0	0	0	0	0	0	497
52,550	**52,600**	0	0	0	0	0	0	0	486
52,600	**52,650**	0	0	0	0	0	0	0	476
52,650	**52,700**	0	0	0	0	0	0	0	465
52,700	**52,750**	0	0	0	0	0	0	0	455
52,750	**52,800**	0	0	0	0	0	0	0	444
52,800	**52,850**	0	0	0	0	0	0	0	434
52,850	**52,900**	0	0	0	0	0	0	0	423
52,900	**52,950**	0	0	0	0	0	0	0	413
52,950	**53,000**	0	0	0	0	0	0	0	402
53,000	**53,050**	0	0	0	0	0	0	0	392
53,050	**53,100**	0	0	0	0	0	0	0	381
53,100	**53,150**	0	0	0	0	0	0	0	370
53,150	**53,200**	0	0	0	0	0	0	0	360
53,200	**53,250**	0	0	0	0	0	0	0	349
53,250	**53,300**	0	0	0	0	0	0	0	339
53,300	**53,350**	0	0	0	0	0	0	0	328
53,350	**53,400**	0	0	0	0	0	0	0	318
53,400	**53,450**	0	0	0	0	0	0	0	307
53,450	**53,500**	0	0	0	0	0	0	0	297
53,500	**53,550**	0	0	0	0	0	0	0	286
53,550	**53,600**	0	0	0	0	0	0	0	276
53,600	**53,650**	0	0	0	0	0	0	0	265
53,650	**53,700**	0	0	0	0	0	0	0	255
53,700	**53,750**	0	0	0	0	0	0	0	244
53,750	**53,800**	0	0	0	0	0	0	0	234
53,800	**53,850**	0	0	0	0	0	0	0	223
53,850	**53,900**	0	0	0	0	0	0	0	213
53,900	**53,950**	0	0	0	0	0	0	0	202
53,950	**54,000**	0	0	0	0	0	0	0	191
54,000	**54,050**	0	0	0	0	0	0	0	181
54,050	**54,100**	0	0	0	0	0	0	0	170
54,100	**54,150**	0	0	0	0	0	0	0	160
54,150	**54,200**	0	0	0	0	0	0	0	149
54,200	**54,250**	0	0	0	0	0	0	0	139
54,250	**54,300**	0	0	0	0	0	0	0	128
54,300	**54,350**	0	0	0	0	0	0	0	118
54,350	**54,400**	0	0	0	0	0	0	0	107
54,400	**54,450**	0	0	0	0	0	0	0	97
54,450	**54,500**	0	0	0	0	0	0	0	86
54,500	**54,550**	0	0	0	0	0	0	0	76
54,550	**54,600**	0	0	0	0	0	0	0	65
54,600	**54,650**	0	0	0	0	0	0	0	55
54,650	**54,700**	0	0	0	0	0	0	0	44
54,700	**54,750**	0	0	0	0	0	0	0	34
54,750	**54,800**	0	0	0	0	0	0	0	23
54,800	**54,850**	0	0	0	0	0	0	0	12
54,850	**54,884**	0	0	0	0	0	0	0	4

* If the amount you are looking up from the worksheet is at least $51,450 but less than $51,492, and you have two qualifying children, your credit is $4. If the amount you are looking up from the worksheet is $51,492 or more, and you have two qualifying children, you can't take the credit.

Index

To help us develop a more useful index, please let us know if you have ideas for index entries. See "Comments and Suggestions" in the "Introduction" for the ways you can reach us.

A

Adopted child 9
Adoption taxpayer identification number (ATIN) 12
Age test (*See* Qualifying child)
Alaska Permanent Fund dividends 7
Alimony 8
Annuities 8
Armed forces 8, 11, 12, 18, 19
Assistance (*See* Tax help)

B

Basic Allowance for Housing (BAH) 8
Basic Allowance for Subsistence (BAS) 8
Birth of child 11

C

California domestic partner 8
Child:
- Adopted child 9
- Birth or death of 11
- Foster child 9, 15, 17
- Kidnapped child 11
- Married child 12

Child support 8
Clergy 18
Combat zone pay 19
Community property 4, 8
Conservation Reserve Program payments 8

D

Death of child 11
Death of spouse 16
Death of taxpayer 16
Detailed examples 22
Disability benefits 8
Disabled 11
Disallowance of the EIC 21
Dividend income 8
Divorced parents, special rule 14
Domestic partner 8

E

Earned income 7
Earned income credit (EIC) 38
EITC Assistant 3
Examples, detailed 22
Extended active duty 11, 18

F

Figuring EIC yourself 18, 19
Filing status:
- Head of household 5
- Married filing separately 5

Forms:
- 1040 2, 4, 5
- 1040X 4
- 2555 5
- 2555–EZ 5
- 4029 7, 8
- 4361 7, 8
- 4797 2
- 8814 2
- 8862 21

Foster care payments 8
Foster child 9, 15, 17
Fraud 21, 22

H

Head of household 4, 5, 8, 12
Home:
- Homeless shelter 17
- Military 17
- United States 17

Homeless 11, 18

I

Identity theft 27
Income that is not earned income 8
Individual taxpayer identification number (ITIN) 5, 12
Inmate 8, 18
Interest 8
Investment income 5
IRS can figure EIC for you 19

J

Joint return test (*See* Qualifying child)

K

Kidnapped child 11

M

Married child 12
Married filing a joint return 5
Married filing separately 5
Medicaid waiver payments 18
Military:
- Combat pay 8
- Nontaxable pay 8
- Outside U.S. 11

Minister 7, 18

N

Net earnings, self-employment 7
Nevada domestic partner 8
Nonresident alien 5, 22

O

Online help:
- EITC Assistant 3

P

Parents, divorced or separated 12–14
Partner, domestic 8
Passive activity 6
Pensions 8
Permanently and totally disabled 11
Prisoner 18
Publications (*See* Tax help)

Q

Qualifying child 2, 3, 9
- Age test 9
- Home 11
- Joint return test 9
- Permanently and totally disabled 11
- Relationship test 9
- Residency test 11
- United States 11

R

Railroad retirement benefits 8
Registered domestic partner 8
Relationship test (*See* Qualifying child)
Reminders 3
Residency test (*See* Qualifying child)

S

Salaries, wages, and tips 7, 18
Schedules:
- C 19
- C-EZ 19
- EIC 9, 11, 18–21
- SE 18–20

School 11
Self-employed persons 7, 18, 19

Self-employment income 18
Self-employment tax 19
Separated parents, special rule 12
Social security benefits 8
Social security number (SSN) 4, 5, 12, 21
Statutory employee 7, 18–20
Strike benefits 7
Student 9

T

Tax help 26
Taxpayer identification number:
Adoption identification number (ATIN) 12
Individual taxpayer identification number (ITIN) 5
Social security number (SSN) 5
Tiebreaker rules 12
Tips, wages, and salaries 7, 18

U

Unemployment compensation 8
United States 11

V

Veterans' benefits 8

W

Wages, salaries, and tips 7, 18
Washington domestic partner 8
Welfare benefits 8
Workers' compensation benefits 8
Workfare payments 8
Worksheet 1 6
Worksheet 2 7